

1949

Annual Reports



BRADFORD-LONG-MILES-SULLIVAN POST HOME — Dedicated 1949

—Photo by Fred Mosher

AMHERST

New Hampshire

-

1949

ANNUAL REPORTS
of the
Town Officers
of
AMHERST, N. H.
for
THE YEAR ENDING
DECEMBER 31, 1949

Also
Officers of School District
For the Year Ending June 30, 1949

THE CABINET PRESS
MILFORD, N. H.
1950

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TOWN OFFICERS

Moderator

Harold H. Wilkins

Selectmen

Donald H. Davis, 1 Year

Arthur L. Underwood, 2 Years

Maurice E. Barrett, 3 Years

Treasurer

Catherine A. Kruger

Town Clerk

Catherine A. Kruger

Tax Collector

Hiram R. Elliott

Highway Agent

Guy H. Nelson

Constable

Harold L. Aldrich

Auditors

Orson S. Bragdon

George H. Howard

Supervisors of the Check List

Hiram R. Elliott

Ethel W. Emerson

Lilla M. Brown

Sexton of Cemeteries

Clarence H. Hagar

Fire Wards

Ashton L. Martin, Chief

Arthur L. Daniels, 1st Assistant Chief

Frank F. Richardson, 2nd Assistant Chief

Trustees of Trust Funds

Pauline M. Clark, 1 Year

Roy Davis, 2 Years

Arthur Bonney, 3 Years

Library Trustees

Lawrence Clark, 1 Year Bertha L. Piper, 1 Year
 Mrs. George Huntington, 2 Years
 Henry B. Mitchell, 2 Years
 Cleaveland Campbell, 3 Years Nelle L. Holmes, 3 Years

Surveyor of Wood, Bark and Lumber

Fred W. Hubbard

ZONING OFFICIALS*Administrative Official*

Vernon Gray

Board of Adjustment

Frederick W. Mosher	1 Year
George A. Knight	2 Years
Arthur L. Underwood	3 Years
John C. Duff	4 Years
Norman F. Slayton	5 Years

TOWN WARRANT

The State of New Hampshire

To the Inhabitants of the Town of Amherst in the
County of Hillsborough in said State, qualified
to vote in Town Affairs:

POLLS CLOSE AT 12 O'CLOCK

You are hereby notified to meet at the Town Hall in
said Amherst on Tuesday, the fourteenth day of March,
next, at eight of the clock in the forenoon, to act upon
the following subjects:

1. To choose all necessary Town Officers for the
year ensuing.

2. To raise such sums of money as may be neces-
sary to defray town charges for the ensuing year and
make appropriations of the same.

3. To see if the town will vote to give the Select-
men and Town Treasurer authority to borrow money
in anticipation of taxes.

4. To see if the town will vote to give the Town of
Milford the right to extend the Milford water line from
the Milford-Amherst line, along Merrimack Street, to
Border Street, thence along Border Street, to the Am-
herst-Milford line, the Town of Milford to be responsi-
ble for any or all financial obligations accruing there-
from.

5. To see if the town will vote to oil the road at
Baboosic Lake, known as Hillside Avenue, which road
has been accepted by the town.

6. To see if the town will vote to install two ad-
ditional street lights on Hillside Avenue, at Baboosic
Lake.

7. To see if the town will vote to close highway,

laid out by the Selectmen of Amherst, December 4, 1856, except for the first forty-eight rods of said highway lying between the Milford town line and the east end of Souhegan Street.

8. To see if the town will vote to raise and appropriate the sum of \$797.97, and authorize the Selectmen to hire the sum of \$1,595.90, in accord with the Municipal Bond Act, two notes therefor, in the amount of \$797.95 each, with interest, to mature in 1951 and 1952, respectively; these amounts and with the money in the grader fund, to be used for the purchase of a new grader; and further, to see if the town will vote to authorize the Selectmen to apply the income and the earnings from the grader to the reduction of the aforesaid notes.

9. To see if the town will vote to install two street lights, on poles numbers 14 and 16, on Mack Hill Road.

10. To see if the town will vote to authorize the Selectmen and the Road Agent to sell the tiles, the road hone, the old plow, and any other commodities, not essential to the maintenance of the roads; any money, thus realized, to be used to make any necessary repairs to the town barn.

Given under our hands and seal, this twenty-fifth day of February, in the year of our Lord nineteen hundred and fifty.

DONALD H. DAVIS,
A. L. UNDERWOOD,
MAURICE BARRETT,
Selectmen of Amherst.

Comparative Statement of Appropriations, Expenditures and Budget

	Approp. 1949	Expended 1949	Overdraft	Credit	Unexpended Balance	Estimated Expenses
Town Officers Salaries	\$ 1845 00	\$ 1848 00	\$ 3 00			\$1875 00
Town Officers' Expenses	1400 00	1417 85	17 85	31 75		1400 00
Election and Registration	150 00	108 20			41 80	250 00
Auto Permit Fees	375 00	431 00	56 00			400 00
Town Hall	1200 00	1418 29	218 29	298 50		1200 00
Town Hall Toilets	2500 00	2589 85	89 85			500 00
Police Department	500 00	497 60			2 40	
Fire Department	2550 00	3263 20		644 83		*2580 00
Bounties		25 25				
Dog Damage		76 76				
Spraying	200 00	188 96			11 04	200 00
Health Department	50 00	13 00			37 00	50 00
Vital Statistics	100 00	83 50			16 50	100 00
Street Lights	1500 00	1551 62	51 62			1550 00
Library	1000 00	1000 00				1000 00
Town Aid	1000 00	499 80			500 20	500 00
Summer Maintenance Roads	7000 00	7087 25	87 25	412 53		7000 00
Winter Maintenance Roads (see Pg. 38)	4682 92	4234 83				400000
Oiling	7000 00	6921 84			78 16	6000 00
General Expenses Highway Dept.	300 00	359 55	59 55			400 00
Grader Repair	1000 00	1112 66	112 66			500 00
Town Dumps	300 00	247 60			52 40	250 00

T. R. A.	979 15	979 15			980 69
Memorial Day	125 00	178 10	53 10		150 00
Soldiers' Aid	50 00	416 05	366 05		500 00
Parks and Playgrounds	600 00	610 82	10 82		600 00
Cemeteries	1000 00	999 93		07	1050 00
Old Age Assistance	2000 00	1860 25	313 35	139 75	2000 00
Interest	200 00	250 17	50 17		250 00
Legal Advice	50 00	116 72	66 72		100 00
Taxes bought by Town		990 22			
Merrimack Valley Regional Assoc.	100 00	100 00			100 00
Fire Alarm	200 00	200 00			200 00
Souhegan Valley Nursing Assoc.	200 00	200 00			200 00
Town Clock	25 00	100 00	75 00		25 00
Trustees of Trust Funds		1000 00	1000 00		
Hillside Ext. Baboosic Lake	300 00	295 65		4 35	
Joe English Brook Rd. Bridge	300 00	251 10		48 90	
Adams Bridge (see Page 41)		348 05			
Snow Plow	500 00	495 00		5 00	
Grader Fund		282 00	282 00		
County Taxes	7933 29	7933 29			7933 29
School Taxes	41432 95	40926 10		506 85	50795 25
Total Expenditures	\$90,648 31	\$93,509 21	\$1317 93	\$2982 86	\$1892 51
* \$300.00 to be used for building and cleaning out water holes; \$160.00 to be used for shingling fire engine house; \$320.00 to be used for painting fire engine house, two coats.					
					\$94,439 23

TAXES ASSESSED

°Total Town and School Appropriations		\$90,648 31
Less Estimated Revenues and Credits		
Interest and Dividend Tax	\$6261 92	
Railroad Tax	36 11	
Savings Bank Tax	156 20	
State Land Tax	25 00	
Motor Vehicle Fees	4000 00	
Rent of Town Hall	180 00	
Sale of Tax Deeded Property	50 00	
Interest received on Taxes	18 00	
Pistol Permits	5 00	
	-----	10,732 23
		<u>\$79,916 08</u>
Plus Overlay		<u>1,102 67</u>
		<u>\$81,018 75</u>
Less 695 Poll Taxes at \$2.00	\$1390 00	
Bank Stock Tax	56 20	
	-----	1,446 20
Amount to be raised by Property Taxes on		
which Tax Rate is figured on at		-----
\$100.00 Valuation, \$5.10		<u>\$79,572 55</u>
° See preceding pages for Statement of Appropriations.		

COMPARATIVE INVENTORY

	1948		1949	
Land & Buildings		\$1,347,735.00		\$1,480,525.00
Timber		50,715.00		48,305.00
Horses	46	5,520.00	50	5,720.00
Oxen	4	700.00	2	400.00
Cows	443	52,636.00	387	45,210.00
Neat Stock	41	3,525.00	45	3,950.00
Sheep	34	340.00	23	230.00
Hogs	25	500.00	90	1,800.00
Hens	17517	21,896.25	18136	22,670.00
Water System		300.00		300.00
Portable Mills	3	1,600.00	4	1,700.00
Boats	1	250.00		
Wood and Lumber		5,610.00		5,380.00
Gasoline Pumps		2,010.00		1,865.00
Machinery				5,000.00
Stock in Trade		13,350.00		14,200.00
		<hr/> \$1,506,687.25		<hr/> \$1,633,255.00
Veterans' Exemptions	°	69,270.00		87,320.00
		<hr/> \$1,437,417.25		<hr/> \$1,549,935.00
Tax Rate, per \$100.00		\$5.10		\$5.10
School Tax Rate		\$2.06		\$2.64

BALANCE SHEET

ASSETS

Cash	\$10,894 60
Capital Reserve Funds:	
(For the acquisition of equipment and new construction)	
Grader Fund	2,016 13
Accounts Due to the Town:	
Due from State:	
Bounties	25 25
Unredeemed Taxes:	
(b) Levy of 1948	952 82
(c) Levy of 1947	106 32
Uncollected Taxes:	15,263 66
	<hr/>
Total Assets	\$29,258 78
Grand Total	\$29,258 78

LIABILITIES

Due to School Districts:	
(a) Dog licenses	\$ 506 99
(b) Balance of appropriation	12,000 00
Capital Reserve Funds:	
Grader Fund	2,016 13
	<hr/>
Total Liabilities	\$14,523 12
Excess of assets over liabilities (Surplus)	14,735 66
	<hr/>
Grand Total	\$29,258 78

REPORT OF TOWN CLERK

AUTOMOBILE ACCOUNT

35 (1948 Auto permits issued from Jan. 1 to Mar. 31, 1949	\$ 92 44
827 (1949) Auto permits issued from Jan. 1 to Dec. 31, 1949	5010 19
Total	<hr/> \$5102 63

DOG ACCOUNT

2 Kennel licenses	\$12.00 ea.	\$ 24 00
40 Female dogs	5.00 ea.	200 00
199 Male and spayed dogs	2.00 ea.	398 00
8 short period licenses		14 05
		<hr/> \$636 05
Commission for licensing dogs		49 80
Total amount paid to Treasurer		<hr/> \$586 25

CAPITAL ASSETS

Town Hall and Land	\$18,000 00
Furniture and Equipment	1,500 00
Library and Land	7,500 00
Furniture and Equipment	3,000 00
Fire House and Land	3,500 00
Equipment	8,000 00
Highway Department and Land	800 00
Equipment and Supplies	3,650 00
Parks and Playgrounds	5,000 00
Schools and Land	25,000 00
Equipment	4,000 00

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANT

LEVY OF 1949

Dr.

Taxes committed to Collector

Property	\$79,572	55
Bank tax	56	20
Polls	1,390	00
	-----	\$81,018 75

To Added Taxes

Property	\$45	90
Polls	26	00
Interest collected	6	37
Summons charges collected	30	40
	-----	108 67

		\$81,127 42

Cr.

By remittance to Treasurer

Property	\$64,426	82
Polls	1,070	00
Interest	6	37
Summons charges	30	40
	-----	\$65,533 59

By Abatements

Property	\$314	17
Polls	16	00
	-----	330 17

Uncollected Taxes per Collector's list

Property	\$14,933	66
Polls	330	00
	-----	15,263 66

		\$81,127 42

LEVY OF 1948

January 1, 1949	Dr.		
To uncollected Taxes			
Property		\$11,097 62	
Polls		258 00	
		-----	\$11,355 62
To Added Taxes			
Property		\$ 10 76	
Polls		28 00	
Interest collected		525 28	
Summons charges collected		19 00	
		-----	583 04
			<u>\$11,938 66</u>
	Cr.		
By remittance to Treasurer		\$11,745 11	
By Abatements		193 55	
		-----	\$11,938 66

LEVY OF 1947

January 1, 1949	Dr.		
To uncollected Taxes			
Property		\$76 28	
Polls		4 00	
		-----	\$80 28
To Interest collected			3 93
To Summons charges collected			40
			<u>\$84 61</u>
	Cr.		
By remittance to Treasurer		\$40 67	
By Abatements		43 94	
		-----	\$84 61

ABATEMENTS

From Levy of 1947	\$ 43 94	
From Levy of 1948	193 55	
From Levy of 1949	314 17	
Itemized list on file in Tax Office	-----	\$551 66

REDEEMED TAXES

To collected from Levy of 1946	\$119 28	
To collected from Levy of 1947	289 73	
To collected from Levy of 1948	37 40	
	-----	\$446 41
To interest collected		46 00

		\$492 41

ADDED TAXES AND INTEREST ACCOUNT

To collection added to Levy of 1948	\$38 76
To collections added to Levy of 1949	71 90
To interest collected on redeemed taxes	46 00
To interest collected on Levy of 1947	3 93
To interest collected on Levy of 1948	525 28
To interest collected on Levy of 1949	6 37
To summons charges on Levy of 1947	40
To summons charges on Levy of 1948	19 00
To summons charges on Levy of 1949	30 40

	\$742 04

Summary of Tax Sales Account as of Dec. 31, 1949

Dr.	1948	1947	1946
Taxes sold Town	\$990.22		
Bal. unredeemed Jan. 1, 1949		\$396.05	\$119.28
Interest collected	2.22	29.70	14.08
	\$992.44	\$425.75	\$133.36
Cr.			
Remitted to Treasurer	\$ 37.40	\$289.73	\$119.28
Remitted to Treas., interest	2.22	29.70	14.08
Unredeemed at close of year	952.82	106.32	
	\$992.44	\$425.75	\$133.36

HIRAM R. ELLIOTT,
Collector.

REPORT OF TOWN TREASURER

Received from:		
Hiram R. Elliott, Tax Collector		
1949 Taxes	\$65,496	82
1948 Taxes	11,200	83
1947 Taxes	36	34
Redeemed, Int. & Summons	1,077	79
	-----	\$77,811 78
Catherine A. Kruger, Town Clerk		
Auto Permits	5,102	63
Dog and Kennel Licenses	586	25
State Treasurer		
Forest Fires	410	42
Railroad Fires	78	81
Loss of Taxes on Forest Lands	20	78
Building & Loan and Savings Bank Tax	168	43
Railroad Tax	41	43
Interest and Dividend Tax	6,440	97
Recovery O.A.A.	313	35
Bounties	23	50
Trustees of Trust Funds		
Fiske Highway Fund	37	97
Guy H. Nelson, Highway Agent		
Use of Grader	282	00
Gas Refund	92	56
Gifts—Cemetery Fund		
Mrs. Elizabeth Bean	1,000	00
Clarence H. Hagar		
Use of Greens	26	00
Property Sold by Town		
W. Mitchell, property in Dist. No. 2	35	00
Robert O'Neil, property in Dist. No. 6	50	00
Meric G. Arnold, tax property	20	00
3 Stoves	33	50
A. L. Martin, Fire Chief		
Wire	1	30

Stove	15 00
Fire Truck (Buick)	50 00
Use of Fire Truck	79 00
Selectmen	
Refund Insurance	10 30
Refund Cabinet Press	31 75
Pistol Permits	5 50
Rent Town Hall	
American Legion	70 00
Variety Show	10 00
Baptist Church	20 00
Baboosic Lake Association	5 00
Souhegan Grange	75 00
Men's Club	75 00
B. C. Macdonald—Show	10 00
Souhegan National Bank	
Money borrowed in anticipation of Taxes	28,000 00

Total Receipts	\$121,033 23
Plus balance on hand Jan. 1, 1949	11,370 58

Total	\$132,403 81
Paid out by order of Selectmen	121,509 21

Balance on hand Jan. 1, 1950	\$10,894 60

SUMMARY

Assets	
Due from State Treas., Bounties for 1949	\$ 25 25
Uncollected Taxes (Poll & Property 1949)	15,263 66
Unredeemed 1947 and 1948	1,059 14
	<hr/>
Total	\$16,348 05
Plus balance in Treasury Jan. 1, 1950	10,894 60
	<hr/>
Total	\$27,242 65
Liabilities	12,506 99
	<hr/>
Assets exceed Liabilities by	\$14,735 66
Liabilities	
Amherst School District, bal. appropriation	\$12,000 00
Amherst School District, bal. dog tax	506 99
	<hr/>
Total	\$12,506 99

A SUMMARY STATEMENT OF

RECEIPTS

Current Revenue:

From Local Taxes:

Property Taxes, current year	\$64,426 82
Poll taxes, current year, regular at \$2	1,070 00
Total current year's taxes collected and remitted	----- \$65,496 82
Property taxes, previous year	11,025 17
Poll taxes, previous year, regular at \$2	212 00
Interest received on taxes and tax sales redeemed	1,077 79

From State:

Interest and dividend tax	\$6,440 97
Railroad tax	41 43
Savings bank tax and Building and Loan Assoc. tax	168 43
Reimbursement a/c State and Federal forest lands	20 78
Fighting forest fires	489 23
Bounties	23 50
Reimbursement a/c Old Age Assistance	313 35

From Local Sources, Except Taxes:

Dog licenses	586 25
Pistol permits	5 50
Rent of town hall	265 00
Fiske Highway fund	37 97
Grader and greens	308 00
Registration of motor vehicles, 1948 permits	92 44
1949 permits	5010 19
Total Current Revenue Receipts	----- 13,803 04

RECEIPTS and EXPENDITURES

PAYMENTS

Current Maintenance Expenses:

General Government

Town officers' salaries	\$ 1,848 00
Town officers' expenses	1,417 85
Election and registration expenses	108 20
Expenses town hall and other town buildings	1,418 29

Protection of Persons and Property:

Police department	497 60
Fire department, including forest fires	3,263 20
Bounties	25 25
Damage by dogs	76 76

Health:

Health department	13 00
Vital statistics	83 50
Town hall lavatories	2,589 85
Town dumps and garbage removal	247 60

Highways and Bridges:

Town road aid	979 15
Town maintenance	
(summer \$7087.25)	
(winter \$4234.83)	
(oiling \$6921.84)	18,243 92
Street lighting	1,551 62
General expense of Highway Dept.	359 55

Libraries:

Libraries	1,000 00
-----------	----------

A SUMMARY STATEMENT OF

RECEIPTS

Receipts Other Than	
Current Revenue:	
Temporary loans in anticipation of taxes during year	\$28,000 00
Refunds—gas, insurance, Cabinet Press	134 61
Gifts—cemetery lots	1,000 00
Sale of town property—real estate, stoves	283 80
Total Receipts Other	-----
Than Current Revenue	29,418 41

Total Receipts from All Sources	\$121,033 23
Cash on hand January 1, 1949	11,370 58

Grand Total	\$132,403 81

RECEIPTS and EXPENDITURES

PAYMENTS

Public Welfare:		
Old age assistance	1,860	25
Town poor	499	80
Patriotic Purposes:		
Memorial Day		178 10
Aid to soldiers and their families	416	05
Recreation		
Parks and playgrounds	610	82
Public Service Enterprises:		
Adams Bridge	348	05
Cemeteries	999	93
Grader repair appropriation	1,112	66
Unclassified:		
Damages and legal expenses	116	72
Advertising and Regional Assoc.	100	00
Taxes bought by town	990	22
Interest:		
Paid on temporary loans in anticipation of taxes	250	17
Outlay for New Construction and Permanent Improvements:		
Highways and bridges—town construction	546	75
Fire alarm	200	00
Auto permits	431	00
Snow plow purchase	495	00
Care of town clock	100	00
Spraying and care of trees	188	96
Indebtedness:		
Payments on temporary loans in anticipation of taxes	28,000	00

RECEIPTS and EXPENDITURES

PAYMENTS

Souhegan Nursing Association	200 00	
Grader fund	282 00	
Payments to trustees of trust funds (new funds)	1,000 00	
Payments to Other		
Governmental Divisions:		
Taxes paid to County	7,933 29	
Payments to school districts (approp. \$40,432.95) (dog licenses \$493.15)	40,926 10	
Total Payments for all Purposes	-----	\$121,509 21
Cash on hand December 31, 1949		10,894 60

Grand Total		\$132,403 81

REPORT OF SELECTMEN

Town Officers' Salaries:

Appropriation: \$1845.00

Expended:

Donald H. Davis, selectman	\$350 00	
Arthur L. Underwood, selectman	350 00	
Maurice E. Barrett, selectman	350 00	
Hiram R. Elliott, tax collector	270 00	
Catherine A. Kruger, treasurer	200 00	
Catherine A. Kruger, clerk	200 00	
Pauline M. Clark, clerk of trust funds	70 00	
Orson H. Bragdon, auditor	18 00	
George H. Howard, auditor	40 00	
	-----	\$1848 00

Town Officers' Expenses:

Appropriation: \$1400.00

Expended:

Donald H. Davis, use of car	\$20 00
Arthur L. Underwood, use of car	15 00
Maurice E. Barrett, use of car	15 00
Burnham & Davis, printing	2 50
Wheeler and Clark, supplies	2 33
Brown & Saltmarsh, office supplies	16 19
Rotch Insurance Agency, bond	56 50
P. B. Holmes, bonds for town officers	70 00
A. L. Keyes Insurance Agency, bonds for town officers	15 00
Thrift Stores Inc., supplies	2 90
Wilfred J. Boisclair, supplies	1 70
U. S. Auto and Truck Guide, guide book	7 50
State of N. H., engrossing fee	2 00
Ralph C. Bills, paper for town report	1 25

Brown & Saltmarsh, supplies	49 75	
Souhegan National Bank, deposit box	5 00	
Association N. H. Assessors, dues	2 00	
N. H. Tax Coll. Association, dues	2 00	
Catherine A. Kruger, supplies		
and clerical work	40 82	
Donat Corriveau, deed transfers	54 86	
Edson C. Eastman Co. Inc., supplies	31 93	
William J. Setzer, changing		
safe combination	10 00	
N. E. Tel. & Tel. Co., telephone	87 40	
The Cabinet Press, printing and		
notices	97 75	
The Cabinet Press, printing		
town reports	484 85	
The Phaneuf Press, supplies	7 29	
H. R. Elliott, use of car	50 00	
H. R. Elliott, clerical work	50 00	
H. R. Elliott, supplies & telephone	132 85	
Vincent P. Brine, supplies	83 48	
	-----	\$1417 85

Election and Registration:

Appropriation: \$150.00

Expended:

Harold H. Wilkins, moderator	\$ 8 00
Hiram R. Elliott, supervisor	11 00
Ethel W. Emerson, supervisor	11 00
Lilla M. Brown, supervisor	11 00
Larry Gendron, assistant to voters	5 00
Hibbert Miles, assistant to voters	5 00
Hibbert Miles, assistant at primary	5 00
Dwight P. Brown, assistant to voters	5 00
Robert Hancock, assistant to voters	5 00
Frank Pearson, assistant town clerk	5 00
Howard R. Locke, assistant to voters,	
Nov. 1948, Mar. 1949	10 00

George H. Howard, assistant moderator, 1948 and 1949	12 00	
The Cabinet Press, printing	15 20	
	-----	\$108 20

Auto Permit Fees:
Appropriation: \$375.00

Expended:		
Catherine A. Kruger, town clerk		\$431 00

Town Hall:
Appropriation: \$1200.00

Expended:		
Dwight P. Brown, janitor	\$260 00	
Draper Fuel Co., fuel	373 78	
Rotch Insurance Agency, insurance	50 00	
Public Service Co., lights	202 63	
Public Service Co., supplies	6 08	
John R. Martin Div. C. & W Heating Co., supplies, gas and labor	243 39	
Wheeler Bros., supplies and labor	130 00	
A. L. Martin, supplies and labor	12 75	
Dwight P. Brown, supplies and labor	29 86	
H. R. Locke and Sons, supplies & labor	13 90	
William A. Hart, garbage removal	21 50	
Thrift Stores, Inc., supplies	18 15	
M. G. Arnold, installing outlets	6 87	
Murana Supply Co., supplies	18 00	
Johnson's Electric Supply, supplies	31 38	
	-----	\$1418 29

Police Department:
Appropriation: \$500.00

Expended:		
Lawrence Hubley, special officer	\$ 9 00	
Donald Grant, special officer	4 00	
Arthur L. Underwood, special officer	7 00	
Albert Junkins, constable	11 00	

Harry Boutelle, special officer	10 00	
Harold L. Aldrich	456 60	
	-----	\$497 60

Fire Department:

Appropriation: \$2550.00

Expended:

A. L. Martin, fire chief	\$ 25 00
Arthur Daniels, first assistant chief	15 00
Frank Richardson, second assist. chief	15 00
A. L. Martin, forest fire warden	25 00
Richard B. Locke, steward	75 00
Lewis E. Tracy Co., fire hose	470 40
Lawrence Engine Co., firemen's salary	200 00
Lawrence Engine Co., fire and theft insurance (tanker)	10 50
R. G. Crowell, accident policy	150 00
John R. Martin Div., C. & W.	
Heating, supplies	3 50
Laurence E. Clark, truck insurance	18 75
H. R. Locke and Sons, supplies	10 72
Rotch Insurance Agency, insurance Chevrolet fire truck	7 20
Fire Protection Co., fire pump	336 60
Town of Milford, hydrant rental	40 00
Locke's Jenney Service, supplies, gasolene	56 92
James A. Coffin, supplies	22 56
Rotch Insurance Agency, insurance two fire trucks	96 96
David Swain, plowing snow	16 00
Bob's Auto Service, labor	2 00
The Ray-Bar Co., supplies	17 26
Seaman's Supply Co., supplies	36 96
Public Service Co., lights	67 86
N. E. Tel. & Tel. Co., telephone	81 00

Clark's Garage, labor and supplies	77	89	
Milford Grain and Coal Co., fuel oil	97	50	
A. L. Martin, forest fires	697	04	
A. L. Martin, house fires	284	54	
A. L. Martin, dump fires	5	85	
A. L. Martin, chimney fires	18	40	
A. L. Martin, brush fires	10	90	
A. L. Martin, auto fires	10	39	
A. L. Martin, grass fires	3	83	
A. L. Martin, gravel bank fire	30	14	
A. L. Martin, labor and supplies	188	05	
A. L. Martin, Rotch Insurance			
Agency, tanker	48	48	
	-----		\$3263 20
Credits			634 53

Balance			\$2628 67

During 1949 thirty-nine calls were made, distributed as follows: 4 building fires; 5 chimney fires; 2 auto fires; 4 brush fires (1 town, 3 for State); 5 grass fires; 3 railroad fires; 7 dump fires; 1 lightning fire; 1 oil burner fire; 5 out of town calls; 1 motor fire; 1 electric oven fire.

Man power at fires: 519 men. Chevrolet Fire Truck No. 1, out 7 times; Ford No. 2, out 32 times; Ford Tanker No. 3, out 23 times.

Bounties:

Expended:		
Donald H. Davis	\$14	75
Arthur L. Underwood	4	50
Maurice E. Barrett		50
George A. Parker	5	50

		\$25 25

Dog Damage:

Expended:	
Harold Aldrich	\$30 10
The Cabinet Press	3 90

Phaneuf Press, dog tags	15 76	
Cole Printing Co.	25 50	
Catherine A. Kruger, tel. calls	1 50	
	-----	\$76 76

Spraying and Fertilizing Trees:

Appropriation: \$200.00

Expended:

Merrimack Farmers Exchange, tree food	\$ 23 60	
Harold Aldrich, applying loam and fertilizer	65 36	
The F. A. Bartlett Tree Expert Co., Inc., spraying	100 00	
	-----	\$188 96

Vital Statistics:

Appropriation: \$100.00

Expended:

Catherine A. Kruger	\$48 75	
Dr. Oscar Burns	1 50	
Dr. Frank Flagg	25	
Dr. Otto Goldkamp	25	
Dr. Robert Biron	25	
Dr. Clifford Howland	25	
Dr. Samuel Fraser	25	
Rev. Francis Hogan	25	
Rev. Maurice E. Barrett	25	
Rev. William F. Rogers	50	
Rev. Mallard L. Nelson	25	
Rev. Kendall B. Burgess	25	
Rev. Albert D'Orlando	25	
Rev. A. W. Perrine	25	
Cole Printing (re-binding books)	30 00	
	-----	\$83 50

Lavatory Account:
Appropriation: \$2500.00

Expended:		
Wheeler Brothers	\$ 62 55	
Cabinet Press	60	
Harold Aldrich	10 00	
Leitch Engineering Co.	70 90	
C. & W. Heating Co. Inc.	1879 00	
Eagle Rock Wool Insulating Co.	566 80	
	-----	\$2589 85

Street Lights:
Appropriation: \$1500.00

Expended:		
Village Lights	\$1228 80	
Baboosic Lights	322 82	
	-----	\$1551 62

Library:
Appropriation: \$1000.00

Expended:		
Amherst Town Library		\$1000 00

Town Aid:
Appropriation \$1000.00

Expended for Kathleen Hubley:		
Daniel Webster Home for		
Children	\$226 00	
For William Tibbetts:		
Coleman's Pharmacy	\$ 12 20	
Thrift Stores, Inc.	122 11	
	-----	134 31
For Roland Goodwin:		
Gerard's Cabins, Variety		
Store	47 32	
For Angelina Wilson:		
R. D. Clark, oil	\$15 30	

Guy H. Nelson, wood	14 00	
Fred W. French, groceries	40 07	
	-----	69 37
For Mrs. David Farquhar:		
Thrift Stores, Inc		7 80
For Katherine Grant:		
Albert F. Snay, M. D.		15 00
	-----	\$499 80

Soldiers' Aid:

Appropriation: \$50.00

Expended:

Thrift Stores, Inc.	\$214 80	
Hillsboro County General Hospital	60 00	
Otto G. Goldkamp, M. D.	41 25	
Lewis T. Bennett, M. D.	100 00	
	-----	\$416 05

Old Age Assistance:

Appropriation: \$2000.00

Expended:

Treasurer of State of N. H.	\$1860 25
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Parks and Playgrounds:

Appropriation: \$600.00

Expended:

W. H. Chase Lumber Co.	\$ 10 82	
Harold L. Aldrich	600 00	
	-----	\$610 82

Summer Maintenance:

Appropriation: \$7000.00

Credit: \$37.97

Expended:

Guy H. Nelson, road agent	\$7087 25
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Winter Maintenance:

Jan. 1, 1949 to Dec. 31, 1949 — Appropriation:	\$4682 92
1948 Deficit	\$2029 91

Disbursed, Guy Nelson, Jan. 1, '49 to March 5, '49	2053 01	
Disbursed, Guy Nelson, March 6, '49, to Dec. 31, '49	1640 72	
Disbursed, Snow Fence	541 10	
	-----	\$6264 74
1949 Deficit		----- \$1581 82

Oiling:

Appropriation: \$7,000.00

Expended:	
Guy H. Nelson	\$6921 84

Adams Bridge:

Expended:	
Guy H. Nelson, road agent	\$348 05

This was an unanticipated cost, due to the fact that the old bridge was destroyed by a representative of the Fish and Game Commission of N. H., while he was dynamiting a beaver dam. After a rather extended period of time, the Board of Selectmen have effected a settlement with the Fish and Game Commission, whereby the State of N. H. will pay to the Town of Amherst the full cost of the bridge.

Town Dumps:

Appropriation: \$300.00

Expended:	
Guy H. Nelson, road agent	\$247 60

General Expenses of Highway Department:

Appropriation: \$300.00

Expended:		
Guy H. Nelson, signs, supplies	\$ 79 19	
Philip B. Holmes, insurance	212 19	
Rotch Insurance Agency, insurance	25 00	
A. L. Keyes Agency, insurance on grader	43 17	
	-----	\$359 55

School District:

Appropriation: \$41,432.95

Expended:

Amherst School District \$40,926 10

Grader Repairs:

Appropriation: \$1000.00

Expended:

Guy H. Nelson \$1112 66

Snow Plow Account:

Appropriation: \$500.00

Expended:

Guy H. Nelson \$495 00

Merrimack Valley Regional Association:

Appropriation: \$100.00

Expended:

Merrimack Valley Regional Association \$100 00

Town Road Aid:

Appropriation: \$979.15

Expended:

Treasurer State of N. H. \$979 15

Taxes Sold to Town on 1948 Levy:

Expended:

Hiram R. Elliott \$990 22

Souhegan Valley Nursing Association:

Appropriation: \$200.00

Expended:

Souhegan Valley Nursing Association \$200 00

County Tax:

Appropriation: \$7933.29

Expended:

Treasurer Hillsboro County \$7933 29

Fire Alarm System:
Appropriation: \$200.00

Expended:	
Ralph A. Aldrich	\$200 00

Legal Expenses:
Appropriation: \$50.00

Expended:	
Charles J. Lincoln	\$116 72

Hillside Avenue, Baboosic Road:
Appropriation: \$300.00

Expended:	
Guy H. Nelson, road agent	\$295 65

Temporary Loans:

Expended:	
Souhegan National Bank	\$28,000 00

Trustees of Trust Funds:

Expended:	
Trustees of Trust Funds	\$1000 00

Health Department:
Appropriation: \$50.00

Expended:	
Oscar Burns, M. D.	\$13 00

Memorial Day:
Appropriation: \$125.00

Expended:		
E. E. Williams, supplies	\$ 1 10	
Thrift Stores, Inc., flags	55 00	
Henry Davis, wreaths	8 00	
Larry Conti, band	90 00	
William Rogers, speaker	10 00	
Cabinet Press, printing	14 00	
	-----	\$178 10

Bridge Construction:
Appropriation: \$300.00

Expended:	
Guy H. Nelson (Brook Road Bridge)	\$251 10

Interest:
Appropriation: \$200.00

Expended:	
Souhegan National Bank	\$250 17

Grader Fund:

Expended:	
Town of Amherst	\$282 00

Town Clock:
Appropriation: \$25.00

Expended:	
Dwight P. Brown, care of clock	\$25 00
Andrew J. Rajaniemi, painting clock	75 00

	\$100 00

Cemeteries:
Appropriation: \$1000.00

Expended:	
Clarence H. Hagar, sexton	\$999 93

REPORT OF HIGHWAY AGENT
Guy H. Nelson

SUMMER MAINTENANCE

Appropriation	\$7000 00
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Credit:

Fiske Highway Fund	37 97
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\$7037 97

Refunds:

Motor Vehicle Dept., gas tax	\$92 56
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Lawrence A. Fowle, shovel	\$308 10
Joseph Faye, shovel	108 00
Joseph Faye, dozer service	204 00
W. E. Bedders, dozer service	325 00
W. E. Bedders, compressor	118 25
Clayton W. Chase, compressor	57 70
Guy H. Nelson, tractor	280 00
William A. Hart, truck	313 10
Oliver Merrill, tractor	30 00
Guy H. Nelson, truck	960 00
Clark's Garage, gas	348 37
Ray Road Equipment, supplies	33 33
Socony-Vacuum Co., oil, grease	33 56
Robert Gerard, gas	2 80
Guy H. Nelson, toll calls and supplies	25 00
C. & W. Heating Co., pipe	3 90
County Stores, supplies	15 68
Ernest Gagnon, parts	27 65
John Deschamps, stock	3 90
R. M. Raymond, gravel	25 00
Larry Gendron, labor	9 00
West Side Lumber Co., posts	15 60
R. C. Hazelton Co., parts	5 28
Merrimack Farmers' Exchange, supplies	32 50
O. F. Winslow, gravel	4 20
Hume Pipe, Inc., culvert pipe	59 98

David Young, grader operator	840 00
Frank Bills, labor	711 45
Guy Bills, labor	572 25
Roland Goodwin, labor	362 10
Charles Hall, labor	454 75
George Parker, labor	22 95
Guy H. Nelson, foreman	773 85

\$7087 25

WINTER MAINTENANCE

Oliver Merrill, truck	\$462 75
William A. Hart, truck	610 40
Theodore Underwood, truck	91 00
Richard Weston, truck	77 60
Guy H. Nelson, truck	824 30
Oliver Merrill, tractor	156 00
Guy H. Nelson, tractor	72 00
Ernest Gagnon, parts	17 25
Milford Public Works, plowing	48 00
Larry Gendron, welding	50 50
International Salt Co., salt	95 00
Milford Machine Works, parts	2 08
Ray Road Equipment, supplies	7 22
Bob's Auto Service, labor	5 70
R. C. Hazelton Co., parts	493 13
County Stores, supplies	1 40
Jones' Express, charges	1 05
Mrs. Bessie Balch, sand	46 40
Frank Bills, labor	248 20
Guy Bills, labor	110 50
Charles Hall, labor	85 00
Robert Weston, labor	120 70
Charles Hanson, labor	99 45
Alvin Hanson, labor	15 30
Roland Goodwin, labor	27 20
David Young, labor	8 40
Arthur Underwood, labor	22 10

George Howard, labor	17 00
John Bowler, labor	24 65
Robert Gerard, labor	12 05
Maurice Young, labor	5 95
Albert Pixley, labor	5 10
William A. Hart, labor	20 60
Roger Weston, labor	6 80
Fred Hill, labor	11 90
William Long, labor	15 30
Roland Goodale, labor	14 45
Guy H. Nelson, foreman	302 40

\$4234 83

OILING

Appropriation: \$7000.00

O. F. Winslow, patch	\$ 347 42
Milford Public Works, broom	25 00
Trimount Bituminous Co., oil	4686 17
Lyons Iron Works, material	20 00
Mrs. Bessie Balch, sand	59 50
N. H. State Treasurer, roller	39 00
Larry Gendron, welding	21 50
Cabinet Press, signs	3 75
William A. Hart, truck	272 80
Robert Bragdon, tractor	147 00
Oliver Merrill, tractor	120 00
Town of Bedford, grader	90 00
Guy Nelson, truck	309 00
David Young, grader operator	79 80
Roland Goodwin, labor	141 95
Frank Bills, labor	100 30
Charles Hall, labor	141 95
Charles Hanson, labor	38 25
Guy Bills, labor	141 95
Guy Nelson, foreman	136 50

\$6921.84

BABOOSIC (LAKEVIEW STREET)

Appropriation: \$300.00

Joseph Faye, shovel	\$ 72 00
Joseph Faye, dozer service	69 00
William A. Hart, truck	7 75
Robert Lang, truck	27 90
Guy Nelson, truck	25 50
David Young, grader operator	17 85
Frank Bills, labor	14 45
Guy Bills, labor	14 45
Roland Goodwin, labor	14 45
Charles Hall, labor	14 45
Guy Nelson, foreman	17 85
	<hr/>
	\$295 65

SNOW PLOW BLADE

Appropriation: \$500.00

R. C. Hazelton Co.	\$495 00
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GRADER EXPENSE

Appropriation: \$1000.00

R. C. Hazelton Co.	\$1112 66
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DUMPS

Appropriation: \$300.00

Amherst Village and Baboosic Lake

Lawrence Fowle, dozer service	\$ 20 00
Joseph Faye, Jr., dozer service	170 00
Guy Nelson, truck	18 00
Frank Bills, labor	10 20
Guy Nelson, foreman	29 40
	<hr/>
	\$247 60

GENERAL EXPENSES

Appropriation: \$300.00

County Stores, supplies	\$ 49 77
R. Grasso, signs	12 00
Brown & Saltmarsh Co., payroll sheets	5 21

Ray Road Equipment, supplies	7 21
Cabinet Press, signs	5 00

\$ 79 19

Philip B. Holmes, insurance	212 19
Rotch Insurance Agency	25 00
A. L. Keyes Agency, insurance	43 17

\$359 55

BROOK ROAD BRIDGE

Appropriation: \$300.00

Fred Hubbard, plank	\$125 00
Guy Nelson, truck	24 00
County Stores, supplies	14 10
Roland Goodwin, labor	13 60
Charles Hall, labor	13 60
Guy Bills, labor	13 60
Frank Bills, labor	13 60
David Young, grader operator	16 80
Guy Nelson, foreman	16 80

\$251 10

ADAMS BRIDGE

Expended: \$348.05

Fred Tuttle, shovel	\$ 85 00
Fred Tuttle, truck	9 30
William A. Hart, truck	12 40
Guy Nelson, truck	39 00
Charles Hall, labor	35 70
Robert Gerard, gravel	4 50
Hume Pipe Inc., pipe	134 85
Guy Nelson, foreman	27 30

\$348 05

**REPORT OF THE TRUSTEES OF TRUST FUNDS
OF THE TOWN OF AMHERST, N. H.**

For the Year Ending December 31, 1949

On hand January 1, 1949	\$ 840 16
Accrued interest Souhegan Savings Bank	229 24
Accrued interest Wilton Savings Bank	373 17
Accrued interest Manchester Savings Bank	557 62
Total interest received in 1949	1534 02
	<hr/> \$3534 21

RECAPITULATION

Balance on hand	\$900 37
Accrued interest Souhegan Savings Bank	262 80
Accrued interest Wilton Savings Bank	403 75
Accrued interest Manchester Savings Bank	621 94
Total amount expended in 1949	1345 35
	<hr/> \$3534 21

PAULINE M. CLARK,
ROY W. DAVIS,
Trustees of Trust Funds.

AUDITORS' CERTIFICATE

We hereby certify that we have examined the foregoing accounts and find them correctly cast and properly vouched.

ORSON H. BRAGDON,
GEORGE H. HOWARD,
Auditors.

January 25, 1950.

GRADER FUND

Souhegan National Bank Book No. 17015

Jan. 1, 1949, Balance	\$1707 41
September 9, Deposit	255 00
October 20, Deposit	27 00
January 1, 1950, Interest	26 72
	<hr/>
January 1, 1950, Balance	\$2016 31

REPORT OF TRUST FUNDS OF AMHERST, N. H., FOR THE YEAR ENDING DECEMBER 31, 1949.

Name of Fund	How Invested	Principal	Bal. Income Jan. 1, 1947	Income During Year	Expended	Balance on Hand
Anal. Cemetery No. 1	Amoskeag Savings Bank	\$ 375 00				
Anal. Cemetery No. 2	U. S. Bonds	8,500 00				
Anal. Cemetery No. 3	U. S. Bonds	2,000 00				
	U. S. Bonds	3,000 00				
	Souhegan Bank Savings Dept.	1,035 00				
Anal. Cemetery No. 4	U. S. Bonds	5,000 00				
David Fiske Cemetery Fund	Manchester Savings Bank	10,250 00	\$840 16	\$ 719 73	\$ 659 52	\$ 900 37
Parker Cemetery & Library Fund	U. S. Bonds	1,000 00		25 00	25 00	
	U. S. Bonds	1,000 00		25 00	(C) 10 00	
		1,000 00			(L) 15 00	
Special Cemetery Fund	Souhegan Bank Savings Dept.	2,000 00		33 56		262 80
George Putnam Cemetery Fund	U. S. Bonds	1,000 00	229 24	30 58		403 75
Alice Wilkins Cemetery Fund	Manchester Savings Bank	2,000 00	373 17	64 32		621 94
Fiske Highway Fund	Manchester Savings Bank	1,500 00	557 62	37 97	37 97	
Spalding School Fund	U. S. Bonds	8,500 00				
	N. H. Savings Bank	375 00				
Aaron Lawrence School Fund	U. S. Bonds	1,500 00		222 02	222 02	
Miss Lawrence School Fund	U. S. Bonds	500 00		37 50	37 50	
Nutt School Fund	U. S. Bonds	500 00		12 50	12 50	
French Library Fund	N. H. Savings Bank	5,000 00		125 84	125 84	
E. L. Clark Library Fund	U. S. Bonds	1,000 00		25 00	25 00	
George Library Fund	U. S. Bonds	500 00		12 50	12 50	
James Day Library Fund	U. S. Bonds	500 00		12 50	12 50	
		6,000 00		150 00	150 00	
		\$62,535 00	\$2000 19	\$1534 02	\$1345 35	\$2188 86

Received during 1949 from

Mrs. Norvin S. Bean for care of David lots
Mrs. Norvin S. Bean for care of Fletcher lots

\$400.00
\$600.00

PAULINE M. CLARK,
Treasurer of Trustees of Trust Funds.

AUDITORS' CERTIFICATE

We have examined the accounts of the Selectmen, Treasurer, Tax Collector, Clerk, Road Agent, Trustees of Trust Funds and Trustees of the Library, and find them correctly cast and properly vouched.

ORSON H. BRAGDON,
GEORGE H. HOWARD,
Town Auditors.

January 25, 1950.

TREASURER'S REPORT — AMHERST LIBRARY

RECEIPTS

January 1949, cash on hand	\$ 105 26
Appropriation	1000 00
From trust funds	215 00
Miscellaneous, fines, and sale of books	104 50
	\$1424 76

DISBURSEMENTS

Books and magazines	\$391 26
Salaries	493 70
Lights	22 28
Care of grounds	43 00
Fuel	74 90
Upkeep and miscellaneous	100 99
Cash on hand, December 31, 1949	298 63
	\$1424 76

LAURENCE E. CLARK,
Treasurer.

ANNUAL REPORT OF THE TOWN LIBRARY

The library has been very busy during the past year. It has been used by more people and had a larger book circulation than ever before. Adults borrowed 5886 books and magazines; children borrowed 4301. Books were also loaned to the schools.

The library board purchased 309 books and 20 were donated. Donors were: Mrs. F. V. Holmes, Miss Putnam, Miss Spalding, Mrs. Arthur Bonney, Sr., Mrs. Elizabeth Bean, Mr. C. Campbell, Mrs. George Huntington, and Mrs. D. Davis. Mrs. Walter Chambers decorated the library for Christmas, and she plans to keep it supplied with decorative arrangements. The old bookkeeper's desk, that we inherited from Town Hall, has been refinished, and is used to display the new books.

MARGARET MOSER,
Librarian.

REPORT OF SELECTMEN

This report is supplementary, both in its contents and in its purpose. The preceding financial statement of the Board of Selectmen contains some duplication. Such duplication cannot be avoided, since the selectmen, who are directly responsible for funds raised, report total disbursements and receipts of the several departments, and, in turn, the heads of the departments, who actually spend the funds appropriated, submit itemized reports of the different departments. Your Board of Selectmen is submitting this report in order that a fuller and clearer picture of the town's affairs may be presented.

Valuation and Taxation

At the annual Town Meeting monies are appropriated by the citizens of the Town. The first and the most important duty of the Board of Selectmen is to raise this appropriated sum, set at the Town Meeting. The legal way to do this is for the Selectmen to make an annual assessment of the town property, make such deductions as are required by law, and, through this process, arrive at a tax rate. In making this assessment, your Board of Assessors has striven to make its findings, governed by standards of equity and fair play. In view of the fact that the human equation plays a part in all of our relationships, no doubt there are instances where injustices have been done, inadvertently done; in such situations, your Selectmen stand ready to give full consideration, and to correct any mistakes thus made. In order to do this, such grievances must be presented by the aggrieved parties to the Selectmen. This seems to be our American way of life. Since 1947 property valuation in Amherst has increased almost 24 per cent: in 1946, the increase was 6 percent; in 1947, 7 percent; in 1948, 2.92 per cent; in 1949, 7.83 per cent. The Tax Commission considers our present valuation a reason-

able one, and in keeping with valuations in surrounding towns.

Town Hall Building

During the past year the Town Hall has been definitely improved. Carrying out the instructions of the Town Meeting, your Board installed new lavatories, which, we feel, are a credit to our beautiful town. The appropriation for this project was \$2500.00; the amount spent was \$2589.85—an overspending of \$89.85. This word of explanation, will, we think, justify this over-expenditure: your Selectmen felt that, in order to keep the lavatories intact, it would be necessary to insulate certain areas of the building. After careful investigation, your Board was able to have the work of insulation done—the total cost of both lavatories and insulation amounting to \$2589.85. Let it be remembered, too, that one of the by-products of insulation is a reduction of fuel costs. Due to the public spirit of a number of our citizens, headed by Clarence Hagar, A. L. Martin, and Andrew Raymond, the dining room, the Selectmen's room, the upper and lower hallways, have been painted, the floors refinished—and all of this improvement at a minimum cost, all labor being gratis.

Timber Taxation

The new so-called Severance Tax will go into effect April 1, 1950. After that date no assessment will be made on standing wood or timber; this is contrary to past practice. Woodlot land will continue to be taxed, as in the past. A valuation of \$48,000.00 was placed on the standing timber in Amherst last year, and it might appear that the income on this \$48,000.00 will be lost, but not so: the new law requires any person cutting lumber and wood (with a few exceptions) to pay a tax of 10 per cent of the assessed value of the stumpage cut; to maintain the town's income from timber, the

State made a bond issue of \$300,000.00, to be used as a revolving fund, to reimburse towns, where the 10 per cent Severance Tax does not equal the income that would accrue from the old Standing Timber Tax, the towns, eventually, to pay back to the State money received in those years, when the 10 per cent tax exceeds the amount that would have been collected under the old system. The detailed procedure to be followed by the taxpayer is outlined as follows: standing timber is exempt from yearly taxation, beginning April 1, 1950; timber cut during the six months from April 1, 1950 to September 30, 1950, the Severance Tax must be paid before December 31, 1950; if one desires to start cutting, he must file notice with the Selectmen, secure application blanks at the Town Treasurer's office; briefly, the application will state the estimated amount to be cut, location of the lot, the name and address of the operator; at this time, application for 3 per cent abatement can be filed, providing good cutting practices are carried out; the Selectmen will place a value on the stumpage; the operator must file a report on actual amount cut at time of cutting or on December 1st, whichever comes first; the Selectmen may request invoice slips or availability of books, to ascertain the amount of tax to be collected, which is payable before December 31st; the important factors to be recognized are the tax will be paid by the party owning the timber at the time of cutting, and the tax is based on the actual stumpage value, determined by the Assessors.

The Adams Bridge

In the summer of 1948, a representative of the Fish and Game Commission of N. H. dynamited a beaver dam, located on the Eugene Adams road, with the result that the bridge was destroyed. The representative did this operation without the consent of the Board of Se-

(Continued after Budget Committee Report)

Report of the Ways and Means Committee

Your committee working jointly with the Selectmen reviewed with each department head their duties, responsibilities and operating expenses.

As requested by last year's School District Meeting, we have discussed the proposed school budget with the School Board.

Our recommendations based on this overall study are aimed to obtain a **minimum budget** to carry on the services of the town without impairing its physical structure and to provide a sound basis for future operations.

We recognize that large expenditures for the School District are imminent, and that Town operating costs probably will continue to increase as the Town grows and demands for more services prevail.

Your committee recommends that expenditures for capital items be financed over a period of three years. This means that they will be paid before the burden of additional school costs is upon you. This will also spread the cost of these improvements for those taxpayers who benefit from them. Such financing will result in a lower tax rate, especially to the benefit of those whose income has not kept pace with the cost of living.

These recommendations were reached after an extensive study of the Town's economy, during which your committee sought the advice of each and every person having to do with the control of Town finances. As a result, an overall picture was obtained and the decisions kept free from bias.

Your committee recommends that the estimated expenditures, as presented by the various departments and listed in your town reports be accepted, and that the Town vote to raise and appropriate sums to provide for them with these exceptions:

School District

(1.) We recommend that no money be raised or appropriated for Items 6B, 22C, 23C.

These items totalling \$3300 represent the estimated expenses, if anticipated school population increases to such an extent that changes must be made, such as

re-arrangement of classrooms, purchase of additional equipment, and hiring another teacher.

Approval of these items now would set the course of action to be followed many months in the future. Conditions at this future time may be very different from those anticipated. Your committee feels that the District may expect the School Board to act wisely in the best interests of the School District for meeting any such emergency.

(2.) We recommend that the present unhealthy toilet facilities in the high school building be removed and replaced with adequate sanitary space and equipment. We recommend that this expense representing a capital improvement be paid over a three year period by raising and appropriating \$1500.00 for the year 1950, and authorizing two (2) serial notes in amounts not to exceed \$1250.00 each and interest, one maturing in 1951, and the other in 1952.

We recommend that the following motion be voted and adopted:

That the sum of \$1500.00 be voted to be raised and appropriated for item 22A of the School Budget, and that the appropriate town officers be authorized to hire the balance not to exceed the sum of \$2500.00 in accordance with the Municipal Bond Act, by executing on behalf of the town, two (2) notes not to exceed \$1250 each with interest, to mature in 1951 and 1952, respectively.

(3.) We recommend that consideration be given to the installation of suitable fire escapes on the high school building. The need exists now and it is planned to use the high school building for some time to come. Use of the narrow stairway at the rear of the school building for escape in an emergency provides a real threat to the children's safety.

Since the lives of your children may be affected by your action, we recommend that the town vote to raise and appropriate the sum of \$1000.00, as requested in Item 22B of the school budget.

Town

Article 8. We recommend that this article be considered before voting on the item of grader repairs. In the event that the Town does not vote to buy a new grader we recommend that the sum of \$500.00 be

voted to be raised and appropriated for this item, and that any unexpended balance be placed and deposited in the grader fund.

Recognizing the advanced age of the present grader, its operating limitations, its lost time for repairs and the difficulties of obtaining replacement parts, we recommend the purchase of a new grader in accordance with Article 8. By so doing, the net cost to the Town for the next three years will be only a little, if any more, than the average net cost of running the present machine. The proposed grader will operate more efficiently and be able to perform more functions.

Gross cost of the proposed grader	\$5337.70
Allowance on the old grader	837.70
	<hr/>
Balance	\$4500.00
Less 2% discount, 10 days	90.00
	<hr/>
Net cost	\$4410.00
Less amount in grader fund	2016.13
	<hr/>
Amount to be raised and appropriated	\$2393.87
We suggest that one-third be raised and paid in 1950	\$797.97
We suggest that one-third be raised and paid in 1951	797.95
We suggest that one-third be raised and paid in 1952	797.95
	<hr/>
	\$2393.87

When the average annual income of \$280.00 from rental of the grader is applied against the yearly payments, the net cost to the Town is about \$518.00.

The average annual expense for maintaining the old grader was \$690.00 for the past four years. When the average income is deducted from this figure, the net cost to the Town has been \$410.00.

This means an increased cost to the town of about \$108.00 a year for the next three years. Use of this grader, when equipped with a dozer blade to care for the two town dumps on a regular schedule, will reduce the cost of this service by more than the amount of \$108.00.

Article 4. We recommend that the request stated

in this article be granted, with the Town of Milford assuming all financial and moral obligations.

Article 5. We recommend that no money be voted to be raised and appropriated for this purpose. Funds for the maintenance of feeder roads, of which this road is classed as one, are provided for under the Town Summer Maintenance and Oiling in the Town Budget.

Article 6. We recommend that two (2) additional lights be installed as requested.

Article 7. We recommend that the request for the closing of the so-called highway, as contained in this article be voted. This has not been maintained as a road, so there appears to be no legal obligation to prevent this action.

Article 8. As previously stated in this report, we recommend that this article be considered and voted upon before acting on the item of funds for grader repairs.

Article 9. We recommend that two (2) additional lights be installed on the Mack Hill Road, as requested; pole designations to be decided by the Selectmen and Public Service Co.

Article 10. We recommend that the Town vote to adopt the article as worded, because the materials and equipment are no longer needed in your highway maintenance program, and some repairs are desirable to effect economy in the department's functions.

An immediate issue that confronts our entire town is the inadequacy of our present school facilities. In the not too distant future the much mooted question of an adequate water and sewage system will come to the foreground and will have to be faced very realistically. Quite likely there will be other needs that will concern all of us. If Amherst is to continue as a debt-free town, and if the taxes, both school and town, are not to become a millstone around the necks of our people, it is the sober and reasoned judgment of your Ways and Means Committee that the citizens should exercise great care in the matter of appropriating and raising funds.

Respectfully submitted,

Merie G. Arnold
Benjamin G. Bundy
Walter F. Knapp

Frank J. Smalto
Raymond E. Stimson, Chair.
M. Arnold Wight, Sec.

lectmen, and agreed with the Selectmen that the Commission for responsible for the destruction of the bridge, and equally responsible for its restoration. Acting on this basis, the Selectmen had the bridge restored. After a rather extended period of time, the Fish and Game Commission has reimbursed the Town of Amherst for the actual cost of the bridge, \$348.05.

Use of Town Hall

The Town Hall has been used by a number of organizations during the past year. School lunches have been served in the dining hall, suppers have been served by the Baptist Church, Pomona Grange; the auditorium has been used for basketball, Amherst Men's Club has met regularly, as has the Grange; Legion dances and the Firemen's Ball have been held in the auditorium; the Selectmen have met weekly during the year, the Zoning Board has used the hall, as has the Ways and Means Committee and the School Board. The Town Hall has been a center of activities, varied in character.

SEXTON'S REPORT

1949 was another dry summer. Though burned in some parts of the cemeteries, other parts stayed fairly green as the dryness started early. Your Sexton found in August, grass roots 27 inches long reaching down to the moisture, so when we did have rain the grass came back in good shape. Fertilizer was spread on the Perpetual and Annual Care lots and with the fall rains they looked very nice and green.

The long grass and weeds were cut off of the cemeteries three times through the summer instead of the usual twice and lots were trimmed more often.

The fence was removed from the Old Cemetery and as the citizens around that section asked that it not be replaced (as it made a neater appearance without it) it was left down.

Your appropriation of \$1000 was used for the upkeep expense of Meadowview, \$641.85; Old Cemetery, \$234.88; Cricket Corner, \$148.75; Chestnut Hill, \$32.00; Ponemah, \$2.50. The appropriation does not cover these expenses but your Sexton took the loss as he wanted to keep within the budget.

There were 15 burials in Amherst, eight being brought in from out of town. This is 5 4 10 under the average of the last ten-year figure.

CLARENCE H. HAGAR,
Sexton.

FOREST FIRES—Our Most Shameful Waste

Everyone apparently fears fire but too many are careless with it. This is particularly true of fires in and near woodlands. Official figures show that more than 98 per cent of all forest fires result from human careless-

effects far reaching. Such fires destroy the raw products of the forests, the protection forests provide for game and the supply of ground water. They upset local economies by drawing men from gainful employment and requiring the expenditure of public funds to extinguish them.

Our forest fire organization is doing a good job in keeping the size of fires small but the number of fires is increasing. In 1949 there were 100 more fires in New Hampshire than in 1948, but they burned 500 acres less. For the warden and his deputies to do the job they are capable of, they must have the cooperation of the public – YOU!

The primary objective of all fire fighters is PREVENTION – fire stoppage. This is the goal toward which your local forest fire warden and his deputies are constantly working. It can be achieved ONLY if YOU and YOU and YOU cooperate with them. It is worth YOUR effort and can be accomplished by:

1. Being careful with fire in or near woodland, being particularly careful with matches and cigarettes.
2. Securing the required written permit from the warden when the ground is not covered with snow.
3. Insisting that others be careful and comply with burning requirements.
4. Calling the warden promptly when fire is detected and aiding him to extinguish it.

Let's reduce the number of forest fires and eliminate our most shameful waste.

1949 Fire Record

Number of Fires	6
Acreage Burned	3¾

GUY O. HOLLIS,
District Chief.

REPORT of the CHIEF of POLICE

Arrests	13
Held and released	4
Cases placed on file	2
Accidents	14
Motor vehicle complaints	6
Missing persons	1
Disturbances	9 calls
Complaints investigated	36 calls
Warnings issued for motor vehicle violations	14
Stolen goods	6 calls
Cattle running loose	3 calls
Lost animals	6 calls
Persons taken to County Farm	1
Dances at Lake	39
Dances at Town Hall	21
Assistance rendered out of town departments	8 cases
Drownings (Baboosic Lake)	1
Dog calls	31
Dog bites	4
Dogs shot	16

This Department extends thanks for cooperation received from Sergeant Conti and Trooper McBain of the State Police and Inspector Lawrence Landry of the Motor Vehicle Department.

HAROLD L. ALDRICH,
Police Chief.

BOARD OF HEALTH REPORT

January 28, 1950.

To the Honorable Board of Selectmen
and Citizens of Amherst, New Hampshire:

I herewith submit my annual report as Health Officer for the year ending January 1, 1950.

The work of the Health Officer during the year 1949 consisted in the main of making necessary reports to the State Board of Health and following instruction of the same.

Ordinary demand of inspection of water supply and the disposal of sewage remain as routine.

Numerous complaints have been entered and disposed of to the satisfaction of plaintiff and defendant, without publicity.

There are remaining conditions in town which should and could be remedied by the cooperation of all departments with the Zoning Board heading the list.

Respectfully submitted,

OSCAR BURNS, M. D.,

Health Officer.

REPORT OF ADMINISTRATIVE OFFICER

Granted 19 permits

I wish to thank all taxpayers in the Town of Amherst for cooperating with me in every way they possibly could.

Please keep cooperating by applying for permits before building, altering or enlarging buildings, erecting signs or establishing new businesses.

I wish to call to your attention the "Procedure" published by the Zoning Board as of June 11, 1949.

VERNON L. GRAY,

Administrative Officer

Zoning Ordinance

Town of Amherst, N. H.

REPORT OF THE AMHERST ROAD COMMISSION

To the Taxpayers and Citizens of Amherst, N. H.:

In submitting our third annual report, we are covering the operation of your highway department for the year 1949, and also the suggested action and appropriations for the year 1950.

The department was again faced with conditions beyond its control. The dry summer brought a terrific strain on gravel surface roads that bear considerable traffic. With your co-operation in furnishing the funds, this department was able to continue the stabilizing program of road maintenance and new construction.

This program provides for an amount of new construction that can be paid for by the town's contribution to the T. R. A. fund on the \$4 to \$1 basis. This program also has reached the point where your hard surfaced roads are now on a three (3) year basis for re-oiling. The savings effected this year over last year amounts to \$1000.00

Gravelling of feeder roads was accomplished in the following locations:

- Cricket Corner from Nichols toward
Peaslee's Mill
- Cricket Corner Cemetery Road
- Ponemah Hill Road
- Old Milford Road
- Greeley School House Road from North
Manchester Road to Route 101
- Fisk and Hart Road
- Swamp Road
- John Schell Road
- Chestnut Hill Road
- Many other small footage spots

The cost for this service amounted to \$1173.99.

The distribution of Summer Maintenance appropriation was as follows:

Gravelling	\$1173.99
Grading and Bulldozer work	3338.55
Culverts	115.38
Brush	2067.15
Grader expense for gas and oil	392.18

Total	\$7087.25

New road construction with a hard surface top was accomplished as follows:

Mack Hill extension between two black roads, distance .6 mile

North Manchester Road extending from last year' terminus, distance over .5 mile

An investigation of methods pertaining to gravel roads and oiling methods of other towns was undertaken and will be completed this year. A survey of the mileage of your gravel road system will be completed this year.

Grader

You appropriated \$1000.00 for anticipated repairs to this machine. It was necessary to expend \$1112.66 to keep it in service, due to its worn out condition.

This machine has earned about \$9000.00 so far in its life. Part of this amount has been to reduce the Summer Maintenance costs, and the balance has been held in a grader fund. This fund, held by the Souhegan National Bank, amounts to \$2016.13, as of December 31, 1949. The average yearly earnings from January 1, 1946 to December 31, 1949 amounts to \$280.51. The average yearly expense from January 1, 1946 to December 31, 1949 amounts to \$689.48. The grader is now approaching its eleventh birthday, and because of its advanced age, is becoming extremely hard to service with new parts.

Bridges

The new Wright's bridge asked for and granted

has been completed. Only one more wooden bridge, near Upham's and Faber's remains to be replaced. The cost of this bridge will be covered by Summer Maintenance appropriation.

Program for 1950

The basic requirements of this program and conditions beyond the town's control still exist. As a consequence, we believe the principles, methods of operation and financing should be continued.

The procedure would be as follows:

Continue the timely and proper maintenance of the road system by appropriating	\$5500.00
--	-----------

Continue the improvement of feeder roads by appropriating	\$1500.00
---	-----------

Continue the construction of hard surfaced main roads in such mileage as the T. R. A. funds will permit, and in accord with the long range program.

Continue the town's contribution of approximately \$980.69 to the T. R. A. fund on the \$4 to \$1 basis. Amount required	\$980.69
--	----------

Continue the policy already in force of oiling the hard surfaced roads on a three year basis, unless condition dictates otherwise, by appropriating	\$6000.00
---	-----------

Continue the scheduling of the remaining hard surfaced main roads, in the long range program, in the hands of the selectmen, highway agent and state highway department.

Continue the policy already in force of adjusting the cost of snow removal, snow fence erection and removal, also new material needs accumulated from town meeting of last year to town meeting day of this year, by appropriating the exact amount required.

The State Highway Department has started re-classifying the gravel roads in towns and cities. The objective is to secure more federal aid. Your highway department, highway commission, selectmen and Mr. Tracy are bending their efforts to have the New Boston Road, the balance of the North Manchester Road, and Baboosic Road included for your town.

A comparison of the appropriations for years 1949 and 1950 is as follows, both exclusive of snow removal costs:

Your appropriation for 1949	\$17,979.15
Suggested appropriation for 1950	15,630.69
	<hr/>
Reduction	\$ 2,348.46

We realize the expected high cost on account of projected school construction will create a burden on the shoulders of the taxpayers. We believe the suggested appropriations will maintain your road system without deterioration, which would of necessity have to be assumed in later years, should such appropriations be reduced. The amounts also will assure the retention of money spent these last three years, with special reference to hard surfaced main roads and feeder roads.

Respectfully submitted,

RICHARD W. WESTON,
HAROLD WILKINS, JR.
RAYMOND E. STIMSON,

Road Commissioners.

AMHERST SCHOOL DISTRICT

SCHOOL OFFICERS

	Term Expires
Mr. Donald N. Swain	1950
Mr. Otto Neugebauer, Chairman	1951
Mrs. Eleanore Wilkins	1952
Harold C. Bowley	Superintendent of Schools
Rexford Avery	Headmaster of Schools
Mrs. Catherine Kruger	Treasurer
Arthur Bonney	Moderator
Oscar Burns, M. D.	School Physician
Mrs. Florence Dyson, R. N.	School Nurse
Donald N. Swain	Truant Officer
Mrs. Catherine Kruger	Clerk

SCHOOL CALENDAR FOR 1949-50

Begin	Close
September 7, 1949	December 23, 1949
January 4, 1950	February 17, 1950
February 27, 1950	April 21, 1950
May 1, 1950	Approximately June 15, 1950
(Holidays: Nov. 11, 24, 25, 1949; single session April 7; May 30, 1950.)	

SUGGESTED CALENDAR FOR 1950-51

Begin	Close
September 6, 1950	December 22, 1950
January 2, 1951	February 16, 1951
February 26, 1951	April 20, 1951
April 30, 1951	Approximately June 15, 1951
(Holidays: Oct. 19,20; Nov. 23,24,1950; May 30, 1951.)	

WARRANT FOR ANNUAL SCHOOL MEETING

The State of New Hampshire

To the Inhabitants of the School District in the town
of Amherst, New Hampshire, qualified to vote
in district affairs:

You are hereby notified to meet at the Town Hall
in said district on the tenth day of March, 1950, at
eight o'clock in the afternoon, to act upon the follow-
ing subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for
the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the
School Board and Truant officer, and fix the compen-
sation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Com-
mittees, or Officers chosen, and pass any vote relating
thereto.
7. To choose Agents, Auditors and Committees in
relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise
and appropriate for the support of school, for the sal-
aries of district officials and agents, and for the pay-
ment of statutory obligations of the district, and to
authorize the application against said appropriation of
such sums as are estimated to be received from the
State Equalization Fund together with other income;
the school board to certify to the selectmen the bal-
ance between the estimated revenue and the appro-

priation, which balance is to be raised by taxes by the town.

9. To see how much money the district will raise and appropriate for insurance on school property.

10. To see how much money the district will raise and appropriate for special repairs and alterations of school property and for new equipment.

*11. To see if the district will vote to form a co-operative secondary school district for grades 7-12 with the school district of Hollis, effective July 1, 1950, in accordance with Chapter 199, Laws of 1947 and take any other action relating thereto.

12. To see if the district will vote to build and equip a new elementary school consisting of not less than four regular classrooms and gymnasium with sanitary and administrative facilities, provide the necessary equipment and furnishings, and take any other action relating thereto.

13. If the preceding article is adopted, to see if the district will vote to raise and appropriate not to exceed the sum of One Hundred Five Thousand Dollars (\$105,000.00) for the construction, equipment and furnishings for such new elementary school; and whether the district will vote to authorize the issue of serial notes or bonds upon the credit of the district for all or any portion of the sum so raised and appropriated; and to authorize the school board to determine the terms and conditions upon which the notes or bonds shall be issued including their sale, the time and place of payment of principal in accordance with the Municipal Bond statute, N. H. Revised Laws, Chapter 72 as amended by Chapter 55 Laws of 1949.

14. If the district has adopted the article for a new elementary school, to see if the district will vote to ap-

point a building committee to consist of the school board and two persons to be appointed by the moderator to select the location of the new school and to supervise the construction of said building, provided that the plans, specifications and selection of the site for the new school shall be approved by the school board acting alone as required by law and the school board be further authorized to execute any and all contracts or agreements necessary in connection with the construction of said school.

15. To see if the district will authorize the school board to make application for and to receive, in the name of the district, such advances, grants in aid or other funds for educational purposes as may now or hereafter be forthcoming from the United States government or any state or private agency.

16. To transact any other business which may legally come before said meeting.

* If Article 11 is accepted, a motion will be made that no action will be taken on articles 12, 13, and 14.

Given under our hands at said Amherst, this 20th day of February 1950.

OTTO K. NEUGEBAUER,
DONALD N. SWAIN,
ELEANORE WILKINS,
School Board.

BUDGET FOR SCHOOL YEAR--1950-1951

	Working Budget 1949-1950	Proposed Budget 1950-1951	
Administration:			
1. Salaries of district officers	\$ 291 00	\$ 291 00*	
2. Superintendent's salary (local share)	640 00	680 00*	
3. Tax for state-wide supervision	496 00	496 00*	
4. Salaries of other adm. personnel	395 00	435 00*	
5. Supplies and adm. expenses	250 00	250 00*	\$ 2,152 00
	<u>\$ 2,072 00</u>		
Instruction:			
6. Salaries of teachers and principals	\$28,150 00	6 a. \$29,075 00	
		6 b. 2,200 00***	
7. Books and other instructional aids	800 00	850 00	
8. Scholars' supplies	700 00	800 00	
10. Other instructional expenses	425 00	425 00	33,350 00
	<u>30,075 00</u>		
Operation of School Plants:			
11. Salaries of janitors	\$1,500 00	\$1,750 00	
12. Fuel or heat	1,000 00	1,100 00	
13. Water, light, supplies and expenses	375 00	450 00	3,300 00
	<u>2,875 00</u>		
Maintenance of School Plant:			
14. Repairs and replacements	\$750 00	\$850 00	850 00
	<u>750 00</u>		
Auxiliary Activities:			
15. Health supervision	\$ 375 00	\$ 250 00	
16. Transportation	4,500 00	4,500 00	
18. Special activities and funds	300 00	300 00	5,050 00
	<u>5,175 00</u>		
Fixed Charges:			
19. Retirement	\$1,199 09	\$1,308 25*	
20. Insurance, Treas. Bonds and exp.	492 00	486 00**	1,794 25
	<u>1,691 09</u>		

Capital Outlay:

22. Additions and improvements to bldgs.	\$1,050 00	22 a. \$4,500 00**
		22 b. 1,000 00**
		22 c. 500 00**
23. New equipment	600 00	23 a. 500 00**
		23 b. 100 00**
	1,650 00	23 c. 600 00**
		7,200 00

Debt, Interest and Other Charges:

27. Cooperative School Study	\$500 00
28. Contingency fund	

Total Amount Required to Meet	500 00	1,000 00
School Board's Budget—Appropriation	\$44,788 09	\$54,696 25

ESTIMATED INCOME OF DISTRICTS:

Balance	\$ 278 88
State Aid	1,565 07
Dog Tax	200 00
Income from Trust Funds	300 00
High School Tuition	300 00
Elementary School Tuition	300 00
Contingency Fund	
	\$1,283 28
	300 00
	175 00
	200 00
	1,000 00
	2,958 28

Assessment March 1949

\$ 2,943 95	Assessment needed
41,432 95	March 1950
\$44,376 90	\$51,737 97

Total Available

* Statutory requirements

**Special articles in Warrant

***See Ways and Means Committee Report

NOTE:—Numbers at the left agree with forms approved by the State Tax Commission. Omissions indicate that we do not use that column.

OTTO NEUGEBAUER,
ELEANORE WILKINS,
DONALD SWAIN,
School Board of Amherst.

February 2, 1950.

Note that the "Contingency Fund" item under Estimated expenditures is balanced by a corresponding amount in Estimated Revenue. This fund is to allow proper accounting of revolving funds such as school lunch reimbursements without exceeding the total appropriation.

FINANCIAL REPORT OF AMHERST SCHOOL BOARD

(For the Fiscal Year July 1, 1948 to June 30, 1949)

Total Receipts	\$41,880 06
Total Payments	41,601 18
Cash balance June 30, 1949	\$ 278 88

RECEIPTS IN DETAIL

Federal Aid:	
National School Lunch	\$ 667 95
State Aid:	
Equalization fund	9,260 97
From Selectmen Raised by Taxation:	
Appropriation	29,660 00
From Sources other than Taxation:	
Dog license	\$493 15
Elementary school tuitions	550 25
Secondary school tuition	525 30
Income from local trust funds	402 57
Other receipts	91 85
	----- 2,063 12
Total receipts from all sources	\$41,652 04
Cash on hand July 1, 1948	228 02

GRAND TOTAL	\$41,880 06

AUDITORS' CERTIFICATE

(Required by the State Board of Education from all
State Aided Districts.)

This is to certify that we have examined the books and other financial records of the school board of Amherst of which this is a true summary for the fiscal year ending June 30, 1949, and find them correctly cast and properly vouched.

ORSON H. BRAGDON,
GEORGE H. HOWARD,
Auditors.

REPORT OF TREASURER

(For the Fiscal Year July 1, 1948 to June 30, 1949)

CATHERINE KRUGER, Treasurer,

In account with the School District of Amherst
Dr.

Balance as per last report	\$ 228 02
Board of Selectmen:	
Appropriations as of March 1948	29,660 00
Dog tax	493 15
Income from trust funds	402 57
From Federal Aid:	
National School Lunch	667 95
From State:	
Equalization Fund	9,260 97
From Other Sources:	
Elementary School Tuition	550 25
Secondary School Tuition	525 30
Other Receipts	91 85
	<hr/>
	\$41,652 04
Cr.	
Payments on order of School Board	\$41,601 18
Cash on hand June 30, 1949	278 88
	<hr/>
	\$41,880 06

CATHERINE A. KRUGER, Treasurer.

AUDITORS' CERTIFICATE

(Required by the State Board of Education from
all State Aided Districts.)

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Amherst, of which the above is a true summary for the fiscal year ending June 30, 1949, and find them correct in all respects.

ORSON H. BRAGDON,

GEORGE H. HOWARD,

Auditors.

**ABSTRACT OF REPORT OF CLERK TO STATE
BOARD OF EDUCATION, SCHOOL BOARD
AND SELECTMEN**

**District Revenue Voted March 4 and August 4, 1949
for School Year 1949-50**

Amounts appropriated for:

Support of high school	\$12,000 00
Support of elementary schools	26,875 00
Salaries of district officers	291 00
Truant officer and school census	90 00
Superintendent's excess salary	510 00
\$2 per capita tax for supervision	496 00
Administration and retirement	2,264 90
Specials:	
New equipment	600 00
Cooperative School Study	500 00
Lighting	1,050 00
Amount of School Board's Budget	-----
and Specials	\$44,676 90
Less estimated income	3,243 95
Amount to be raised by taxation	-----
for budget and appropriations	\$41,432 95

CATHERINE KRUGER,
Clerk of School District.

PAYMENTS IN DETAIL
July 1, 1948 to June 30, 1949

ADMINISTRATION:

1. Salaries of District Officers:

Eleanore Wilkins, school board	\$18 75	
Otto Neugebauer, school board	75 00	
Donald Swain, school board	75 00	
Mrs. Cevie Weston, school board	56 25	
Mrs. Catherine Kruger, treasurer	50 00	
Mrs. Catherine Kruger, clerk	4 00	
Moderator	4 00	
Orson H. Bragdon, auditor	2 00	
George Howard, auditor	2 00	
	-----	\$287 00

2. Superintendent's Salary (local share):

Raymond Regan, Treas. Union No. 40.	510 00
-------------------------------------	--------

3. Tax for State-Wide Supervision:

State Treasurer, \$2 per capita tax	482 00
-------------------------------------	--------

4. Salaries of Other Administrative Personnel:

Otto Neugebauer, truant officer	\$ 25 00	
Raymond Regan, union expenses	382 50	
Mrs. Cevie Weston, census enumerator	40 00	
	-----	447 50

5. Supplies and Expenses:

Telephone, office supplies, conference expenses, printing and advertising	297 85
---	--------

INSTRUCTION:

6. Principals' and Teachers' Salaries:

Rexford Avery	\$3000 00
Charlotte A. Boutelle	2000 00
Francis Carroll	2400 00
Violet Consigli	112 00
Una Dearborn	2100 00
Ruth Delaney	2184 00

Ethelyn Edwards	200 00	
Barbara Guild	2100 00	
Mrs. George Hills	14 00	
Grace Lull	2016 70	
Virginia Marshall	49 00	
Margaret Moser	8 00	
Mary McGee	2200 00	
Bertha Piper	2500 00	
Pauline Preston	7 00	
Miriam Roby	2500 00	
Elsie Wheeler	325 00	
Marjorie Odell	35 00	
Edith Osborne	2000 00	
Pauline Stimson	40 00	
Adjustment	8 00	
	-----	*25,798 70

* This amount includes deduction for Blue Cross and Blue Shield, \$256.65; Tax, \$2,375.60; and retirement, \$925.03.

7. Textbooks:

High School	\$340 36	
Elementary	367 31	
	-----	707 67

8. Scholars' Supplies:

(Consumed as used)

High School	\$276 31	
Elementary	406 40	
	-----	682 71

10. Other Expenses of Instruction:

Catherine Hammond, lipreading	\$160 00	
Other expenses:		
High School	101 67	
Elementary	94 25	
	-----	355 92

OPERATION OF SCHOOL PLANT:

11. Salaries of Janitors

James Phelps	*1,200 00
--------------	-----------

(*This amount includes \$28.80 deducted for Blue Cross and Blue Shield)

Fuel:

High School	\$690 42	
Elementary	461 54	
	-----	1,151 96

13. Water Light, Supplies and Expenses:

High School	\$184 02	
Elementary	191 86	
	-----	375 88

14. Repairs and Replacements:

Gault Plumbing and Heating	\$286 16	
Other repairs and replacements	544 11	
	-----	830 27

AUXILIARY AGENCIES AND
SPECIAL ACTIVITIES:

15. Health Supervision:

High School	\$89 45	
Elementary School	90 34	
	-----	179 79

16. Transportation:

Malcoln D. Clark	3,500 00
------------------	----------

18. Other Special Activities:

School lunches	\$552 87	
Other special activities	310 50	
	-----	863 37

FIXED CHARGES

19. Retirement	696 78
20. Insurance	819 74

CAPITAL OUTLAY

22. Improvements to buildings	146 68
-------------------------------	--------

23. New Equipment:

Kenney Bros., Inc.	\$393 00	
Other new equipment	216 93	
	-----	609 93
27. Special repairs		1,575 88
28. Special Cooperative School Study		81 55

TOTAL PAYMENTS		\$41,601 18

**AMHERST SCHOOL DISTRICT
PRESENT INSURANCE COVERAGE**

Insurable Evaluation of Buildings—1948	\$68,124.00
School Buildings	\$40,000 00
Contents (all buildings)	5,000 00
Total fire insurance	----- \$45,000 00
General liability policy	\$10,000-\$50,000 00
Employees' liability policy	\$10,000-\$50,000 00
Power plant and hot water liability	\$20,000 00
Burglary insurance, typewriters	\$1,000 00

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

ELEANORE WILKINS,
OTTO NEUGEBAUER,
DONALD SWAIN,
School Board.

Harold C. Bowley, Superintendent.
July 11, 1949.

AUDITORS' CERTIFICATE

(Required by the State Board of Education from
all State Aided Districts.)

This is to certify that we have examined the books and other financial records of the school board of Amherst of which this is a true summary for the fiscal year ending June 30, 1949, and find them correctly cast and properly vouched.

ORSON H. BRAGDON,
GEORGE H. HOWARD,
Auditors.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Amherst:

I herewith present my eleventh report, the thirty-first in the series. I commend to your attention the various reports of my colleagues, statistical and financial, which appear in these pages.

1. Teachers

A. Printed in the Financial Report you will find a list of teachers for 1948-49. To bring the record up to date, there have been two changes:

Former teacher, Ruth Delaney; replacement, Mrs. Marion M. Young; reason for change, other work. Former teacher, Mrs. Barbara Guild; replacement, Mrs. Sarah Greenhalgh; reason for change, other work.

We welcome these two replacement teachers and especially Mrs. Young, who returns to make Amherst her home.

B. If any who read these pages are considering occupations for their young people, might I suggest the field of teaching? It is now much better paid than formerly. The prospects for security, improved working conditions and continued employment are indeed good. For the next few years, the need for teachers in the elementary schools will be great. Kindly remember that the number of candidates in training should be three in elementary to every one in secondary and that Amherst, to replace its staff, ought to send two candidates to training school every year.

2. *School Philosophy*

Change is inevitable. Schools, like life, cannot remain static. They change because people change. They try to meet the needs of the children for the present and for the life they will lead in the future. Some of the following may point to the way it is being done in a few subject fields. They are not confined to any

one grade level, but extend throughout the system.

A. Three R's.

A nationwide survey among adults shows that six out of ten adults believe children are better taught in reading than they were. America bought over 50 million newspapers every day last year, and think of the weekly papers and magazines that circulate to the millions. The modern reading program has been developed so that children read more books than ever, read faster and with greater understanding.

Writing is stressed in the early years of school. It is one of the essential skills which every person should possess. The big goals are legibility and speed.

Modern instruction in arithmetic conforms to the basic needs and use of this tool. Problem-solving occupies an important place. Faults are corrected by remedial exercises. A teacher can, by tests, determine how well her pupils rate with each other and with similar grades in other schools.

The amount of time spent on these three R's is much greater than it was a hundred years ago. The techniques have improved, and the schools teach them better than ever before.

B. Health

There are many ways in which the schools contribute to the health of the child. The School Board mentions one, and I would emphasize that—physical education. We are very proud of that program. This most important field and its close ally, recreation, are contributions of the modern school to the development of the whole child.

C. Music

This is the one subject for everyone. All manners and kinds of people meet on common ground in music. There is perhaps no other experience of the school program that is carried over more completely into adult

life than music appreciation and performance. To be sure, there are unmet needs in this field, but generally greater enjoyment, opportunity for display of special talents, appreciation are end results.

D. Social subjects

These include history, geography, economics, civics, sociology. Their purpose is to create a more effective citizenship. History, we must have to understand the backgrounds. We study the past to learn about the present, the present to predict the future. Geography of towns, states, nations leads to understanding of the relations of people with each other. Economics covers problems of capital and labor, tariff, exchange, banking, price, rent and hundreds of others closely associated with daily living. Sociology deals with the family, stability of home, population growth, crime, education, sanitation and many other subjects close to human relationships. Civics is the study of the principles of our government, including federal, state and local.

3. "*Stork and School Board*"

This is a quotation from a recent article. It leads to a discussion of needs. The following table illustrates the present enrollment projected into the next five years with the help of census and predicted entering classes. I do not guarantee the number, since people move away and come to town too often to allow exactness.

A.	1949-50	1950-51	1951-52	1952-53	1953-54	1954-55
Gr. 1.	35	40	28	31	37	35
Gr. 2	27	35	40	28	31	37
Gr. 3	24	27	35	40	28	31
Gr. 4	30	24	27	35	40	28
Gr. 5	23	30	24	27	35	40
Gr. 6	19	23	30	24	27	35
Total (1-6)	158	179	184	185	198	206

Gr. 7	20	19	23	30	24	27
Gr. 8	15	20	19	23	30	24
Gr. 9.	18	15	20	19	23	30
Gr. 10	9	18	15	20	19	23
Gr. 11	5	9	18	15	20	19
Gr. 12	8	5	9	18	15	20
Total	75	86	104	125	131	143
(7-12)						

B. Authorities point out that the teacher load should be 20 to 25 pupils in Grades 1 through 3, and 25 to 30 in Grades 4 through 8. These are the limits for effective teaching. I think you can see what effect each added pupil would have upon the total teaching output.

Therefore, there ought to be four teachers next year for Grades 1 through 3, and three for Grades 4 through 6, which would make seven teachers. You now have five rooms and one temporary room.

In a few years the increase will be felt in the high school.

C. Plans have been discussed to alleviate the room shortage. I assume plans will be presented by committees already established, either cooperatively or locally.

4. Unmet Needs

A. Lighting has been modernized to a large extent. Now the toilet system at the brick building should receive your attention. With the large number of pupils, it is inadequate.

B. Some interior redecorating should be in order.

C. The Clark School exterior needs a paint job.

D. Art—as means of expression, for fun, for imagination, to coordinate manual capacities, to help in clear thinking—and extra teaching to lighten the load in English classes in high school are in mind.

5. My appreciation for all the worthwhile activities of a busy school year go to the School Board, teachers, pupils and citizens. In this connection, I am awaiting anxiously the success of the "window" study which started so auspiciously in the recent workshop.

Very respectfully,

HAROLD C. BOWLEY,
Superintendent of Schools.

January 21, 1950.

STATISTICS FOR 1948-49

Average number of half-days in session	348
Whole number of different pupils registered:	
Girls 108; boys 115	223
Enrollment by grades:	
I-30; II-17; III-31; IV-21; V-20; VI-20;	
VII-21; VIII-19; IX-10; X-8; XI-10;	
XII-16; Total	223
Average daily membership in high school for year	39.81
Average daily membership in elementary	
schools for year	179.33
Per cent of attendance in all schools for year	91.94
Number not absent nor tardy during school year	7
Number of visits made to schools by:	
School Board Members	37
Superintendent of Schools	189
Citizens	235
Number of School Board meetings held	14

PERFECT ATTENDANCE

Junior High: Thelma Lamb, Donald Mack, Pauline Peters.

Grade 3: Kenneth Bartlett, William Batcheldor, Gerald Liljeberg.

Grade 1: John Liljeberg.

HIGH SCHOOL GRADUATES—JUNE 1949

Barbara Jane Adams	George Stanley Howard
Brenda Allen	Frank Aurelio Smalto
Pauline Brine	Eino Bruno Soini
Horace Dean	Robert David Swain
Harry Lewis Duval	Kenneth Howard Umenhofer
William Vernon Crocker Hall, Jr.	
Naomi Muriel Umenhofer	
Robert Henry Hayward	Marcia Lucille Vatcher
Arvid Ralph B. Wilson	

PUPILS COMPLETING ELEMENTARY SCHOOL June 1949

Eugene Adams, Jr.	Alice L. Marchildon
Robert J. Bathalon	Pauline Peters
Leona Berwick	Helen Sandford
Jean Davis	Ethel Sliney
Frederick Ellis	Richard Smalto
Muriel Field	Robert Stewart
Barbara Holt	Caroline Strickland
Thelma Lamb	Cameron Sweezy

RETURN OF SCHOOL CENSUS September 1949

Mrs. Cevie M. Weston, Enumerator

Age as of Sept. 1, 1949	Total Number	Boys	Girls	Attending Public Schools	Attending Private Schools	Excused by School Board
Less than 1 year	24	13	11			
1	42	25	17			
2	32	17	15			
3	28	13	15			
4	36	18	18			
5	29	15	14	6		
6	34	24	10	34		
7	30	13	17	30		
8	19	8	11	19		
9	29	11	18	29		
10	25	14	11	25		
11	16	7	9	15	1	
12	22	11	11	22		
13	15	8	7	15		
14	18	9	9	18		
15	18	5	13	17		1
	417	211	206	230	1	1

ENROLLMENT TABLE AS OF JANUARY 9, 1950

Grades 1-6							
Grades	1	2	3	4	5	6	Total
Grade I	35						35
Grade II		27					27
Grade III			24				24
Grade IV				30			30
Grade V					23		23
Grade VI						19	19
Grand Total	35	27	24	30	23	19	158
Boys	25	17	10	15	13	9	89
Girls	10	10	14	15	10	10	69

Grades 7-12							
Grades	7	8	9	10	11	12	Total
Grade VII	20						20
Grade VIII		15					15
Grade IX			18				18
Grade X				9			9
Grade XI					5		5
Grade XII						8	8
Grand Total	20	15	18	9	5	8	75
Boys	11	8	6	2	2	4	33
Girls	9	7	12	7	3	4	42

TEACHER AND SUBJECT OR GRADE TAUGHT (1949-50)

	Experience Here	Total Experience
Avery, Rexford — Headmaster, Social Studies	2	6
Boutelle, Charlotte A. — Grade 4	24	26
Carroll, Francis — Eng., French, Coach	3	3
Dearborn, Una — Grade 1	2	8
Edwards, Ethelyn — Music, High School	2	26
Greenhalgh, Sarah — Grade 2	1	4
Lull, Grace — Grade 6	2	20
McGee, Mary — Grade 3	5	10
Osborne, Edith — Grade 5	2	4
Piper, Bertha L. — Social Studies, Latin	34	42
Roby, Miriam — Math. and Science	5	12
Wheeler, Elsie — Music	16	18
Young, Marion M. — Commercial	1	5

REPORT OF THE HEADMASTER

To the Superintendent of Schools, members of the Amherst School Board, and the citizens of the Town of Amherst:

Herewith is submitted the annual report of the Amherst High and Junior High Schools.

The total registration in the six grades is 75.

This year, as in previous years, Amherst High School offers three courses of study: academic, commercial, and general. Subjects offered are:

Languages: English, French II, Latin I; *Social Studies:* International Problems, Consumer Education, History of Civilization; *Mathematics:* General Mathematics, Algebra I, Plane Geometry; *Commercial:* Typing I and II, Shorthand, Junior Business Training, and Office Practice; *Science:* The program of courses called for Chemistry this year, but inasmuch as there are no laboratory facilities whatsoever, arrangements were made to have all those desiring the course to take it in Milford High School. Although several signified their intention for chemistry, all for one reason or another decided not to take the course.

Attention should be focused, at this time, upon the inadequacies of the offerings of Amherst High School. The lack of laboratory facilities has been mentioned. This situation eliminates chemistry entirely and prevents the proper development of biology and general science laboratory techniques and experiments. Some provision must be made sooner or later to add physics and perhaps advanced mathematics (trigonometry.) The addition of the above courses and facilities would do much to strengthen our academic and general curriculum. Although our academic and commercial courses are adequate, our general offerings are meagre: no vocational courses, whatsoever, are offered.

It must be understood that Amherst High School is

not educating the majority of its pupils according to their needs. In order to do this better, a complete Home Economics program and some Shop work must be added to the present program of study. Any plans for the future of Amherst High School should include the above recommendations.

The seventh grade curriculum is, as before, English, Mathematics, U. S. History. The eighth grade curriculum is English, Mathematics, U. S. History from 1866 to the present, and General Science. According to the State Department of Education regulations, the seventh and eighth grades are considered part of the grammar school and not junior high grades. In order that Amherst might have a recognized Junior High School, courses in Shop and Home Economics must be added to the seventh and eighth grade curricula.

Much progress has been made during the past year in Choral Music which is given once a week under the able direction of Miss Ethelyn Edwards. The time available for this program amounts to 1¼ hours per week, which is hardly adequate for great musical undertakings. This year, because of extra time *given* by Miss Edwards, the Senior High School Choral Group presented a musical Christmas pageant to a small but highly enthusiastic audience.

The Physical Education program is far from adequate, but again, some progress has been made during the past year. Last spring and again this fall all fit pupils participated twice a week in group and team sports. The winter program is far more difficult to carry on because of lack of personnel. In order to alleviate this condition, square dancing classes were begun and will be carried on throughout the winter months.

The School Activities program began in late September when the pupils put on a baked bean supper. In October a roller skating party was held at the Jack-o-Lantern rink. In November, for the second year, three

one-act plays were presented. The usual Christmas party was held in December. January and February are reserved for the basketball schedules. In March a Variety Show will be presented. April is another supper month, May brings the annual Junior Prom, and June winds up the year with graduation. These activities are suggested and planned by the pupils themselves under faculty supervision. It might be stated here that the boys and girls of Amherst High School raise between six and seven hundred dollars yearly which is used to carry on student activities.

Our athletic program is under the direction of Mr. Carroll who is currently coaching both girls' and boys' basketball. In spite of the loss of so many varsity players through graduation last June, our teams are doing fairly well.

In general the physical appearance of the high school building is as it has been for many years. During the summer, however, fluorescent lights were installed in all those rooms that were not so improved during the previous year; all chalk boards were painted with a green eye-saver paint; floors of two rooms were sanded; a stove was placed in the small room in the annex thus making it possible to utilize both of those rooms throughout the entire year.

Teacher morale and cooperation continue on a high plane. All have a job to do, and in spite of the many inadequacies, are striving to enable your children to obtain the best education possible. Amherst again is very fortunate in that all its teachers have had previous experience. Mr. Carroll received his Master's Degree last summer. This means that four out of five of the high school teachers have a Master's Degree, a situation Amherst should be proud of.

The P. T. A. has again demonstrated its interest in the schools by carrying on the Hot Lunch program which is currently serving over 100 pupils. Instead of

the usual money donation for class Christmas parties, the P. T. A., with the aid of other town organizations, sponsored two group parties. This innovation appears to have met with considerable success and merits continuation.

For the second time, I wish to thank the Superintendent of Schools, the members of the Amherst School Board, members of the faculty and citizens of the town of Amherst for their continued cooperation, guidance, and support.

Very sincerely,
REXFORD H. AVERY,
Headmaster.

REPORT OF HEALTH SUPERVISION—1948-49

Oscar Burns, M. D., Examiner

Florence Dyson, School Nurse

The total number of children examined: 216

The following defects, treatments, and corrections were reported:

	Defects	Pupils Receiving Treatment
Defective Vision	18	2
Defective Hearing	4	3
Defective Teeth	82	64
Diseased Tonsils	25	5
Enlarged Glands	2	
Cardiac	3	
Other Deformities	28	

Parents were informed of all the above cases.

Diseases reported:

Chicken Pox	2
Scarlet Fever	2
Measles	10
Mumps	35
Whooping Cough	1
Pediculosis	4
Skin Diseases	3

AMHERST SCHOOL BOARD REPORT

You have surely seen the Billboards along the roads reading "SCHOOLS ARE WHAT THE PEOPLE MAKE THEM. MANY GOOD CITIZENS ARE HELPING TO MAKE THEM BETTER." This is true here in AMHERST. Your School Committee is delighted to acknowledge help from many of our citizens in making the Amherst Schools BETTER.

We belive "OUR TEAM" of the Superintendent, Headmaster, and Teachers have very earnestly tried and succeeded in making the schools better. Much of what they have done may not be seen easily, but the School Board has seen it and expresses their sincere appreciation.

We feel that a "WELL DONE" commendation is due our Headmaster, Rexford Avery. The new spirit and friendly attitude that is surging through the schools is due in no small measure to the leadership and inspiration of Mr. Avery.

Most of the parents, at least, will have heard and probably seen the new lift our janitor, or custodian as the term is now, Mr. William Wells, has put into the appearance and upkeep of the grounds and buildings.

One of the major forces helping the schools is the Parent-Teacher Association. Under the leadership of Mrs. Donald Davis the members are hard at work on the Hot Lunch program, the Dental Clinic, the forthcoming Dental Fluorine Treatments, as well as many other projects. If you are one who would like to lend a hand to the children, and perhaps your own children, we suggest getting in the P. T. A. wagon and helping to move it forward.

Many hours of discussion, research, travel, etc. have been spent by the superintendent, headmaster, other teachers, citizens and school board members in trying to find the best solution to our housing problem, and

we are asking you to make some long range decisions on the subject at the Annual School Meeting. Each of you will have had mailed to you a special report on the matter.

We have been trying to get the school buildings and grounds in order so that we will not have them as a problem while dealing with a building program. The betterment of the toilet facilities that we had planned for this year was omitted when State Aid cut was made. This is something that has to be done at some time, so this year we are again asking for the necessary funds in order to have the remodelling behind us both as a project and as an expense when the building program is set up.

New fluorescent lights have been installed in the entire High School building. This has given a tremendous lift to teachers and pupils alike. Probably no one improvement will pay off as well as this by keeping the eyes of teachers and pupils from being strained. Two fire escapes have been added to the Clark School building to improve the safety conditions in that building completely.

We ask your continued help and say "Thanks" for what you have given us this year.

DONALD N. SWAIN,
OTTO NEUGEBAUER,
ELEANOR W. WILKINS,
School Board.

PROBLEM

Amherst and Hollis are faced with a problem that is nation-wide, a rapidly increasing school population.

GROWTH OF SCHOOL POPULATION

Projected To:	Amherst	Hollis
1950	264 children	246 children
1951	287 children	251 children
1952	310 children	265 children
1953	330 children	278 children
1954	349 children	286 children

This is a 35% increase in five years, which coincides with the nation-wide increase of 35%, and calls for 30% more building capacity with the same program as at present.

In order to raise our scholastic standards, to be on a more equal basis with the rest of the nation, we must allow for an even greater expansion.

CONCLUSION

From the foregoing report of the three possible solutions the committee concludes that since the operating costs and per-pupil costs for each solution show a comparative figure it would seem that the program that should receive first consideration from an educational standpoint, an allowance for flexibility in future use, utilization of the most modern facilities, is Solution No. 1 which offers the greatest advantages for the dollar spent.

COMMITTEE

Amherst:

OTTO NEUGEBAUER,
DONALD SWAIN,
ELEANORE WILKINS,
BRADFORD McLANE,
HAROLD WILKINS, Jr.,
MARGARET BURNSIDE.

SOLUTION NO. 1

AMHERST AND HOLLIS

A CONSOLIDATION OF THE AMHERST AND HOLLIS GRADES 7 TO 12.

The larger consolidation with Milford, Wilton, Mont Vernon and Lyndeboro has been dropped because Milford and Wilton were not in favor of joining with the other towns.

The committee suggests, after thorough research, a modern, efficient school plant to accommodate the increased school population of both towns. This plan includes the facilities for further expansion as the need arises. The building will include: gymnasium, improved home economics, science, laboratory, commercial class, guidance room, and large modern classrooms.

The gymnasium will serve as an auditorium and cafeteria. This building will accommodate the following program:

PROGRAM:

Guidance	Physical Education
Science	Mathematics
Commercial	Languages
Home Economics	English
Music	Health
Shop	

COST OF THE ABOVE SOLUTION:

Capital Expenditure, including Equipment (exclusive of land and water) -----	\$258,267.65
Cost to Amherst -----	135,930.40
Cost to Hollis -----	122,337.25
Operating Cost - 1953 Consolidated School (includes retirement of Bonds and Interest)	71,604.00
Cost to Amherst (Total School Budget—1953)	69,514.80
Cost to Hollis (Total School Budget—1953)	61,814.90

Per Pupil Cost - Entire School System—1953

AMHERST -----	222.09
HOLLIS -----	233.46

SOLUTION NO. 2

AMHERST

A Four Room Elementary School Building

The building of a modern four-room Elementary School building with auditorium-gymnasium in the Clark School area. This will enable the entire Elementary School to remain in up-to-date buildings in the Clark School area. The gymnasium will not be a standard size, but just adequate, and will be used for both High School and Elementary Schools. The High School will remain in present High School building. This plan will **not** allow for considerable future expansion.

PROGRAM:

Shop and Home Economics in addition to present courses.

COST OF THE ABOVE SOLUTION:

Capital Expenditure	\$105,000.00
Operating Cost—1953 (includes Retirement of Bonds and Interest)	70,135.65

Amherst

(Cost per Pupil Entire School System — 1953)	224.07
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Marriages Resisterd in the Town of Amherst, N. H. For the Year Ending December 31, 1949

DATE AND PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE	W D C	RESIDENCE OF EACH AT TIME OF MARRIAGE	NAME OF PARENTS	NAME, OFFICIAL STA- TION AND RESIDENCE OF PERSON BY WHOM MARRIED
Feb. 4, Brookline	Roger N. Reynolds	20	Brookline	Thomas N. Reynolds Esther A. Harris	Rev. L. W. Leader Brookline
	Phyllis M. Miles	16	Amherst	Leslie E. Miles Violet M. Raw	
Feb. 8, Milford	Bruce W. Shaw	21	Manchester	Amos C. Shaw Nathie Fisher	Rev. Francis Hogan Milford
	Helen B. Naylon	21	Amherst	Leslie Naylon Beatrice Hild	
Feb. 10, Manchester	Wesley F. Field	29	Amherst	Arthur F. Field Bernice L. Roach	Rev. A. W. Perrine Manchester
	Marion E. Wooster	20	Londonderry	Fred Wooster Pearl H. Hoar	
Feb. 18, Amherst	William W. Richards	40	Amherst	Marshall Richards Addie Burton	Catherine A. Kruger Justice of Peace Amherst
	Jeanette Bradbury	26	Amherst	John Ellwood Arlene McNeil	
Mar. 27, Amherst	Albert L. Adams	23	Amherst	Lester G. Adams Leona A. Thurst	Catherine A. Kruger Justice of Peace Amherst
	Margaret L. Tyler	16	Hollis	Charles E. Tyler Adele M. Emerson	
Apr. 15, Amherst	Raymond E. Hardy	44	Worcester	Vernon B. Hardy Nellie A. Hare	Rev. Wm. F. Rogers Amherst
	Mary M. McPhail	35	Worcester	Roy F. Gimney Catherine M. Ferguson	
May 14, Amherst	Alfred H. Medlyn	23	Milford	Joseph L. Medlyn Lucy J. Moyle	Rev. Wm. F. Rogers Amherst
	Barbara L. Bragdon	23	Amherst	Orson H. Bragdon Helen L. Newton	
May 20, Amherst	Edson C. Worcester	26	Lyndeboro	David Worcester Etta G. Gates	Catherine A. Kruger Justice of Peace Amherst
	Evelyn C. Jonner	22	Boston, Mass.	Harry E. Durfee Sophia C. Shutte	
May 24, Wilton	Snow M. Holloway	46	Amherst	Horace C. McKinney Cora C. Meader	Rev. Albert D'Orlando Wilton
	Emma Gale Whittemore	49	Amherst	Lynan W. Gale Jane L. Windsor	

May 26, Milford	Louis S. Hayward	47	Amherst	Henry M. Hayward Elena A. Fuller John W. Berwick Edith B. Dutton Leon A. Woodcock Lucella B. Arnold Clarence Douglas Bertha Hitchcock Randolph Kruger Catherine M. Bose Daniel F. Pike Alice A. O'Brien Ernest H. Gallagher Isabella F. Newbold Elgin J. Bartlett Alida Glover	Rev. Kendall Burgess Milford
June 5, Amherst	Cecile L. Niciols	43	Milford		Catherine A. Kruger Justice of Peace Amherst
June 11, Tewksbury, Mass.	Leon A. Woodcock, Jr.	25	Sterling, Mass.		
June 25, Milford	Marion Blondin	25	Sterling, Mass.		Rev. John Cummings Tewksbury, Mass.
	Randolph L. Kruger	26	Amherst		
	Marcia Pike	24	Tewksbury, Mass.		
	John H. Gallagher	27	Milford		Rev. H. W. Holder Milford
	Doris G. Bartlett	21	Amherst		
July 4, New Bedford, Mass.	John J. Schell	65	Amherst		Charles W. Deasy New Bedford
	Emma D. Emis	67	Boston, Mass.		
July 30, Amherst	Joseph L. Cummins	22	Framingham, Mass.	Joseph M. Cummins Wildred McGrath Walter H. Mitchell Helen J. Furbish John A. Young Rayzie Horton Peter A. Macklin Alice G. Mages Ralph S. Blanchard Marion C. Smith Carl W. Johnson Evy E. Gaff Antone M. Roderick W. Travaras Walter D. Brown Esther L. Winsor Albert M. Clark Phyllis C. Forbes Amhur L. Underwood William F. Newsham William Dunlop Margaret Watson George P. Plante Louise Provost	Catherine A. Kruger Justice of Peace Amherst
Aug. 20, Somerville, Mass.	Janet M. Mitchell	18	Framingham, Mass.		Rev. John J. Kelly Somerville, Mass.
	Donald O. Young	29	Amherst		
	Marion G. Macklin	25	Somerville, Mass.		
Aug. 20, Manchester	Samuel E. Blanchard	25	Amherst		Rev. Mallard Nelson Manchester
	Doris E. Johnson	24	Manchester		
Aug. 27, Amherst	Ceriveo T. Roderick	34	Bristol, R. I.		Catherine A. Kruger Justice of Peace Amherst
	Gloria M. Brown	18	Providence		Rev. Wm. F. Rogers Amherst
Aug. 27, Amherst	Frederick F. Clark	24	Canton, N. Y.		
	Shirley Underwood	21	Amherst		
Sept. 5, Amherst	William Dunlop, Jr.	27	Worcester, Mass.		Catherine A. Kruger Justice of Peace Amherst
	Loretta Karlon	34	Auburn, Mass.		

Sept. 10, Amherst	Joseph E. O'Hara	52	Holden, Mass.	John J. O'Hara	Rev. Maurice Barrett
	Ellen E. Mineau	36	Worcester, Mass.	Sarah McKennan	Amherst
Oct. 3, Milford	Attilio I. Locicero	28	Milford	John Ostergard	
	Jane Bryant	23	Amherst	Ingeborg Nielsen	Rev. Thomas Savage
Dec. 3, Milford	William B. Leffingwell	25	Whitewater, Wis.	Louis R. Locicero	Milford
	Nathalie L. Foss	24	Amherst	Louise E. Olive	
Dec. 24, Amherst	Lee P. Whetherhult	20	Boston, Mass.	Robert P. Bryant	Rev. Francis Hogan
	Ruth F. Gracey	22	Cambridge, Mass.	Arvilla R. Fiske	Milford
				Harry C. Leffingwell	
				Irene Brown	
				Laurence M. Foss	
				Oralie R. Richard	
				Martin A. Whetherhult	Catherine A. Kruger
				Martha P. Blanchard	Justice of Peace
				Frank L. Gracey	Amherst
				Ruth Logan	

Births Registered in the Town of Amherst, N. H. For the Year Ending December 31, 1949

Date and Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
1947 Apr. 28, Boston, Mass.	Nancy	Otto K. Neugebauer	Evelyn Kuester
1948 Sept. 17, Mass.	Susanne Snelling	Millar Brainard, Jr.	Sarah K. Wheeldon
1949 Jan. 18, Nashua	Alan Rutherford	Prentice Shethar, Jr.	Janice McMichael
Jan. 27, Nashua	Alan Prescott	Robert H. Currier	Arleen A. Kageyama
Jan. 27, Manchester	Margaret Alice	William T. Cushwa	Catherine White
Mar. 2, Nashua	Karen Joan	George J. Walsh	Anna L. Nichols
Mar. 10, Nashua	William Young	Harry B. Carter, Jr.	June Young
Apr. 7, Nashua	Donald Philip	Philip J. Currier	June C. Peterson
Apr. 21, Amherst	Calvin Kinney	Frank I. Sandford	Jean E. Marstaller
Apr. 27, Nashua	Glen Francis	Eugene F. M. O'Brien	Helen F. Morin
Apr. 30, Nashua	Prudence Mary	Robert H. Young	Lucille A. Smith
May 12, Nashua	James William	Roger W. Weston	Edith F. Cass
June 2, Nashua	Robert John	Carl E. Doane	Dorothy S. Browne
July 25, Manchester	Holly Hock	Clifford K. Farnsworth	Ethel F. Hock
July 31, Manchester	Glenn Lewis	Glendon E. Wiles	Edith M. Signor
Aug. 16, Nashua	James Monroe, 2nd	James R. Walker	Ruth O. Burton
Aug. 18, Nashua	Constance Lois	Reginald G. Walker	Norma J. Gerry
Aug. 26, Nashua	Ralph Herbert, Jr.	Ralph H. Odell	Marjorie H. Noble
Sept. 5, Nashua	Lesley Howard	Arthur Perrin	Carolyn M. Champeon
Oct. 9, Manchester	Marjorie Verna	Donald M. Stockwell	Dorothy E. Shapland
Oct. 28, Manchester	Sharon Ann	Frank A. Martin	Cynthia E. Jewett
Oct. 29, Manchester	Wayne Lewis	Eric W. Hare	Katherine E. Jeffers
Nov. 1, Nashua	Marian Louise	Giles J. Jutras	Agnes M. Gaidmore
Nov. 28, Nashua	John Michael	Vernon L. Gray	Phyllis A. Duff
Nov. 29, Manchester	Andrew Robert	Robert A. Raymond	Betsey R. Abbott
Dec. 2, Manchester	Susan Irene	Anson L. Baxter	Barbara Richardson
Dec. 12, Nashua	Kathleen Susan	John E. Bartlett	Marian E. Carr
Dec. 29, Manchester	Baby girl	Duane Wallick	Eleanor Mitchell

Deaths Registered in the Town of Amherst, N. H. For the Year Ending December 31, 1949

Date and Place of Death	Name and Surname of Deceased	Age	Name of Father	Name of Mother
1948				
Nov. 30, Nashua	Baby girl Hare	00	Eric W. Hare	Katherine E. Jeffers
Dec. 12, Mass.	Nathan Berkowitz	71	Mayer L. Berk	Zlata ?
1949				
Jan. 24, Amherst	William Bennett Crooker	75	Carrol Crooker	Louise Bennett
Mar. 11, Milford	Marion L. Dodge	57	John H. Dodge	Viola R. Clark
May 31, Amherst	Charles Willard Kearstead	69	Amanza Kearstead	Jane Evans
June 2, Nashua	Charles F. Wright	86	Charles F. Wright	Mary A.
June 4, Amherst	Amy L. Harding	67	? Ryson	Alice Hatfield
June 13, Amherst	Flora Addie Files	93	Jennison Grant	Abigail Grant
June 14, Nashua	Infant Wright	00	William N. Wright Jr.	Constance I. Butler
Aug. 9, Amherst	Bernard J. Harkins	77	William J. Harkins	Hauah
Aug. 10, Manchester	Cecelia C. Merrell	74	Unknown	Cecelia Powers
Aug. 13, Mass.	Lee Bradley Thompson, Jr	1	Lee B. Thompson	Doris Lagasse
Aug. 23, Amherst	Josephine E. Clark	82	George F. Keith	Julia Stevens
Aug. 28, Amherst	Sadie Elvira Clark	60	John W. Balcom	Mary Blood
Sept. 10, Amherst	Jimmie Davis (Corp)	21	Burton Davis	Claudia Kuyendall
Sept. 27, Amherst	Frederick Robert Peters	42	John Peters	Minnie Fontaine
Oct. 8, Manchester	Infant Field	00	Wesley Field	Marion Wooster
Oct. 22, Nashua	James Earl Avery	74	James E. Avery	Abbie Kelley
Nov. 9, Goffstown	Charles F. Newhall	83	Charles Newhall	Amanda ?
Nov. 27, Goffstown	William Tibbetts	67	William H. Tibbetts	Etta Kent
Dec. 6, Goffstown	Lucienne Bathalon	44	Ulric Boutin	Marie Laroche
Dec. 20, Amherst	Granville Allen Roby	37	Charles W. Roby	Nettie Hatfield

Brought From Away and Buried in Town

Date and Place of Death	Name and Surname of Deceased	Age	Cemetery
1945			
Apr. 10, Okinawa	Bruce C Sullivan	23	St. Patrick's
1949			
Jan. 19, Goffstown	Hennenigilde Vigneault	84	St. Patrick's
Feb. 4, Portsmouth	Charles E. Blood	69	Old Cemetery
Mar. 13, N. Y. C.	Edward Cassidy	43	St. Patrick's
Mar. 28, Goffstown	Bartholomew Gaaney	76	St. Patrick's
Feb. 5, Nashua	Baby Place	00	St. Patrick's
Apr. 2, Francestown	Winifred M. Peabody	78	Meadowview
June 10, Medford, Mass.			
	Patrick O'Connor	65	St. Patrick's
June 12, Milford	Louis Martell	72	Meadowview
Aug. 5, Milford	Sara Viola McIntyre	82	Meadowview
Sept. 2, Hollis	Alvin Joseph Hanson	66	Meadowview
Sept. 8, Lynn, Mass.	Fred M. Phillips	82	Meadowview
Sept. 12, Milford	Anna Ansaldo	82	St. Patrick's
Oct. 16, Mass.	Grace G. Hollis	79	Meadowview
Nov. 9, Nashua	Harriet W. Cheney	92	Meadowview
Nov. 24, Maine	Catherine C. Shaughnessy	60	St. Patrick's
Dec. 7, Nashua	Emily LeClaire	73	St. Patrick's
Dec. 23, Nashua	Lilla B. Bills	73	Meadowview

Vital Statistics of a town are one of its most important records, not merely for today, but for generations to come. If everyone would see to it that the records of their own families were fully and correctly filled out on the Marriage, Birth, and Death certificates, it might be of great help in making out the records of today.

I hereby certify that the foregoing returns are correct according to the best of my knowledge and belief.

CATHERINE A. KRUGER, Town Clerk.

REPORT
of the
Ways and Means Committee
Town of Amherst, N. H.

February 23, 1949

Your committee has carefully scrutinized each suggested item of expense in your town reports and in the town warrant. The necessity for economy has been recognized. Your committee has kept in mind also the importance of maintaining present town roads, buildings, parks and cemeteries in order to avoid deterioration and the resultant excessive cost of restoring them in future years.

Your committee recommends that estimated expenditures as presented by the various departments and listed in your town reports be accepted and that the town vote to raise and appropriate sums to provide for them with these exceptions:

1. That of the \$2,300 appropriation requested for the Fire Department:

Not over \$250 be expended for a Forest Fire Pump and that \$250 be used to purchase new fire hose.

It is the understanding of your committee that a compartment has been provided in the Ford truck. Your committee recommends that there be pur-

chased a pump of a size that the compartment will accommodate.

It is further understood that additional hose will be required to equip the present apparatus and the new pump, as well as to provide replacements for hose now in use.

2. That the appropriation for spraying be increased to \$200 of which:
\$100 be expended for spraying trees.
\$100 for applying loam and fertilizer to them.
One of the greatest assets of the town is the fine trees on the parks and streets. It would seem to be sound economy to provide for their care annually.
3. That the town make no contribution to the Merri-mack Valley Association. Your committee feels that a town of the character of Amherst is not appreciably benefited by the activities of that association.

WARRANT

Article 2.

Your committee recommends that such sums of money be raised and appropriated as may be necessary to defray town expenses for the ensuing year.

Article 3.

Your committee recommends that the Selectmen and Treasurer be authorized to borrow money in anticipation of taxes.

Article 4.

Your committee recommends that no discount be given for prepayment of taxes. The past record of town borrowing in anticipation of taxes shows that the money has been needed prior to July first; so the allowing of a discount would not avoid the greater portion of interest payments.

Article 5.

Your committee recommends that no money be raised nor appropriated for this purpose. The occasion appears to be one that could best be managed by a local organization or organizations.

Article 6.

Your committee recommends that the town vote to install a street light at the corner of Court House Road and State Highway Route 101.

Article 7.

Your committee recommends that the town vote to install a street light on Middle Street in front of the Post Office.

Article 8.

Your committee recommends that the town vote to raise and appropriate the sum of \$200 for membership in the Souhegan Nursing Association. The Red Cross are to discontinue their public health nurse service. Membership in the foregoing association would insure the continuation of the nursing service lately provided by the Red Cross.

Article 9.

Your committee recommends that no petition be made nor money raised nor appropriated for this purpose.

Article 10.

Your committee recommends that no request be made nor money raised nor appropriated for this purpose.

Article 11.

Your committee recommends that the town vote to raise and appropriate the sum of \$979.15 for Town Road Aid and that this sum together with the State's appropriation to Amherst of \$3,916.60 for this purpose,

be expended by the Highway Department of the town in accordance with what is deemed by the Selectmen and the Road Commissioners to be in the best interests of the town.

Article 12.

Your committee recommends that this street be extended and that the Selectmen and the Road Commissioners work out with the Road Agent the location of the extension and that the town vote to raise and appropriate the sum of \$300 for this purpose.

Article 13.

Your committee recommends that the town vote to accept as a right of way a distance of 300 feet from the point where Norton Street connects with Broadway.

Article 14.

Your committee recommends that no money be raised nor appropriated for this purpose. Funds for the maintenance of feeder roads, of which this road is classified as one, are provided for under the item of Town Maintenance in the town budget.

Article 15.

Your committee recommends that the money received from the sale of War Memorial Books be given to the local post of the American Legion.

Article 16.

Your committee recommends that the town vote to raise and appropriate the sum of \$2,500 to be used to install sanitary toilet facilities in the Town Hall Building. It is our understanding that the present facilities have been condemned by the Health Department.

Article 17

Your committee recommends that the town vote

to close subject to gates and bars, the back road from Eugene Adams' place toward the McAfee farm as far as the Amherst-Bedford town line.

Article 18.

The town will have to purchase a new grader eventually. The useful life of the old grader is uncertain.

A grader of the type recommended by the Road Agent and the Road Commissioners, if equipped with scarifier, blade and bulldozer, will in their opinion be capable of operations beyond the capacity of the present grader, such as:

Widening road-beds so to provide for adequate drainage ditches.

Removing large rocks that rest too near the roadway.

Removing brush thoroughly.

Leveling off dumps.

With snow-equipment this machine could undertake snow removal and winging back. The latter operation would be especially useful in clearing deep cuts and it is felt would eliminate the necessity for hand-shovelling in the case of severe snow storms. The capacity of the equipment in this direction should save money for the town.

The depreciation on the equipment recommended would be considerably more than on a machine of lower cost. For the first few years, this probably would be partly offset by lesser repairs and replacement costs than on the present grader. Eventually, however, repairs and replacements would be higher than on a lighter, lower cost machine. On the other hand, the capacities of the equipment recommended should mean greater opportunity to earn income through renting to the state and to other towns.

In addition to the cost of the equipment recommended there must be considered the cost of building

an addition to present storage space, in order to properly house the larger machine.

The prices for the equipment recommended are approximately.

Grader equipped with scarifier, blade and bulldozer	\$11,250.00
Additional snow equipment, plow and side wing	2,100.00
	<hr/>
Total	\$13,350.00

To apply against purchase price:

Allowance for present grader	\$1,000.00	
Amount in grader fund	1,707.41	
Proposed appropriation 1949	1,000.00	
	<hr/>	3,707.41
		<hr/>
Balance		\$9,642.59

Your committee suggests that consideration be given to the purchase of the recommended grader equipped only with scarifier, blade and bulldozer (\$11,250) and to placing in a Grader Fund, any income from the renting of the equipment. The money left in the fund after paying for repairs and replacements to the grader to be allowed to accumulate toward the purchase of snow equipment. When sufficient money has accumulated to pay for snow equipment, money received for grader rental from then on be placed in a grader fund and allowed to accumulate toward a further grader replacement in years to come.

In considering the question of whether a new grader should be purchased now and if purchased how it should be paid for, it should be borne in mind that it is likely that the town will be called upon soon to make heavy expenditures for schools (town or consolidated). Payment of interest charges on notes used for this purpose seem likely to start in 1951. It would seem desirable to have grader equipment paid for by that

time. It appears very unlikely that the present grader can be patched up to last until payments for increased school facilities are completed. For that reason your committee feels it most desirable that the town take some action at the 1949 town meeting toward the acquisition of a new grader.

Whether such action should be in the form of raising and appropriating money to be placed in a fund toward the purchase or of purchasing now and making payment in serial notes is a matter for the voters to decide.

In order to provide for repairs to present grader if purchase of new equipment is not voted, your committee recommends that the town vote to raise and appropriate the sum of \$1,000 for repairing or reconditioning the present grader; all or any part of that sum not used for that purpose during 1949 to be placed in the Grader Fund. It is recommended further that the town vote to authorize the Selectmen to apply the money in the Grader Fund toward the purchase of a new grader, should the town vote to make that purchase.

Article 19.

Your committee recommends that the town vote to rebuild the bridge on the Joe English Brook road and that the sum of \$300 be raised and appropriated for that purpose.

Article 20.

Your committee recommends that the town vote to accept, without charge, from the Lawrence Engine Company, the 800 gallon tank fire truck and the oil heating plant now installed in the Fire Engine House.

Article 21.

Your committee recommends that the town vote to give the Selectmen and/or the Fire Chief the au-

thority to act under this article and that the proceeds of the sale be used to purchase additional fire hose.

Article 22.

Your committee recommends that the town vote to give the Selectmen authority to act under this article.

Article 23.

Your committee recommends that the town vote to install an alarm system for the Fire Department that will enable the Fire Chief to sound an alarm from his home and that a sum not to exceed \$200 be raised and appropriated for this purpose.

Article 24.

Your committee recommends that the town vote to discontinue the section of road described in this article.

Article 25.

Your committee recommends that the town vote to raise and appropriate money to purchase the snow removal equipment described under this article, and that not over \$500 be expended for this purpose.

RAYMOND E. STIMSON, Chairman,
BENJAMIN G. BUNDY, Secretary,
MERIC G. ARNOLD,
FRANK J. SMALTO,
ROBERT L. SMITH,
RICHARD W. WESTON.

